



**City of North Liberty**

**Approved Budget – Fiscal Year 2010**

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# **Budget Summary Year Ending June 30, 2010**



**Approved April 14, 2009**

*Revised July 2009*



# City of North Liberty

## Approved Budget – Fiscal Year 2010

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## NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

City of North Liberty, Iowa

The City Council will conduct a public hearing on the proposed Budget at City Council Chambers

on April 14, 2009 at 7:00 p.m.  
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.  
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor,  
City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property . . . . . \$ 10.90993

The estimated tax levy rate per \$1000 valuation on Agricultural land is . . . . . \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

319/626-5700  
phone number

Tracey Mulcahey, City Clerk  
City Clerk/Finance Officer's NAME

		Budget FY 2010	Re-estimated FY 2009	Actual FY 2008
		(a)	(b)	(c)
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	4,951,964	3,877,250	3,241,119
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>4,951,964</b>	<b>3,877,250</b>	<b>3,241,119</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	1,000,012	2,945,694	2,660,586
Other City Taxes	6	84,536	65,269	48,778
Licenses & Permits	7	522,950	584,800	482,903
Use of Money and Property	8	118,960	91,765	190,441
Intergovernmental	9	2,334,602	767,416	800,564
Charges for Fees & Service	10	5,467,784	5,284,690	4,586,576
Special Assessments	11	0	0	24,347
Miscellaneous	12	227,481	129,100	484,834
Other Financing Sources	13	12,403,611	12,052,288	17,888,241
<b>Total Revenues and Other Sources</b>	<b>14</b>	<b>27,111,900</b>	<b>25,798,272</b>	<b>30,408,389</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	15	1,992,974	1,502,461	1,424,463
Public Works	16	807,228	835,015	1,143,600
Health and Social Services	17	71,850	68,850	35,020
Culture and Recreation	18	2,522,612	2,392,306	2,281,120
Community and Economic Development	19	1,203,428	826,228	576,163
General Government	20	792,108	1,019,715	842,771
Debt Service	21	2,876,868	2,684,031	4,219,859
Capital Projects	22	7,981,394	2,755,000	2,797,451
<b>Total Government Activities Expenditures</b>	<b>23</b>	<b>18,248,462</b>	<b>12,083,606</b>	<b>13,320,447</b>
Business Type / Enterprises	24	3,864,797	8,746,292	10,878,887
<b>Total ALL Expenditures</b>	<b>25</b>	<b>22,113,259</b>	<b>20,829,898</b>	<b>24,199,334</b>
Transfers Out	26	6,236,611	5,196,288	6,375,661
<b>Total ALL Expenditures/Transfers Out</b>	<b>27</b>	<b>28,349,870</b>	<b>26,026,186</b>	<b>30,574,995</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>28</b>	<b>-1,237,970</b>	<b>-227,914</b>	<b>-166,606</b>
<b>Continuing Appropriation</b>	<b>29</b>	<b>0</b>	<b>0</b>	
Beginning Fund Balance July 1	30	2,245,995	2,473,909	2,640,515
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>1,008,025</b>	<b>2,245,995</b>	<b>2,473,909</b>

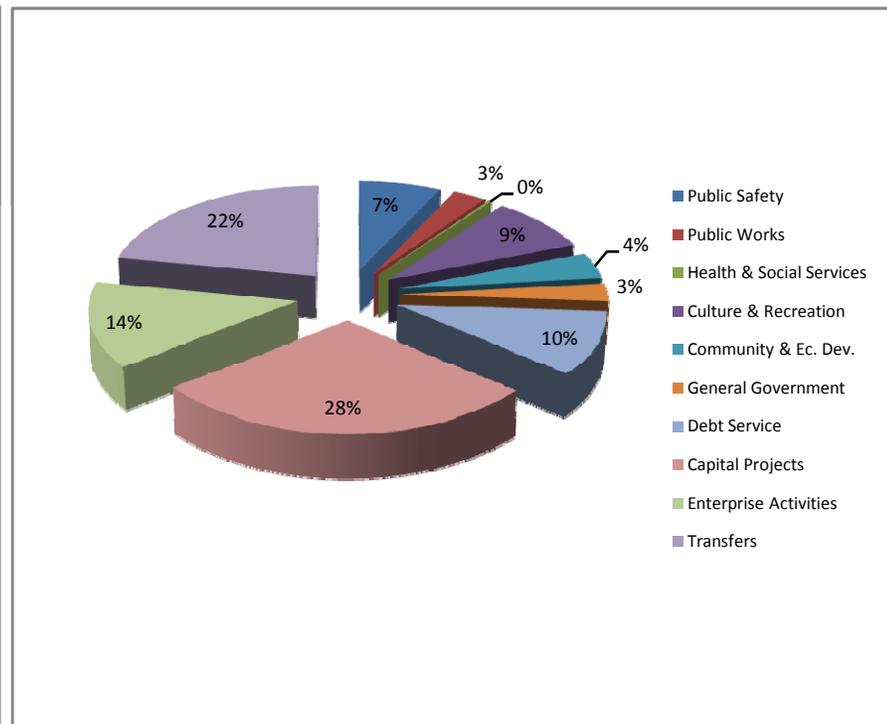
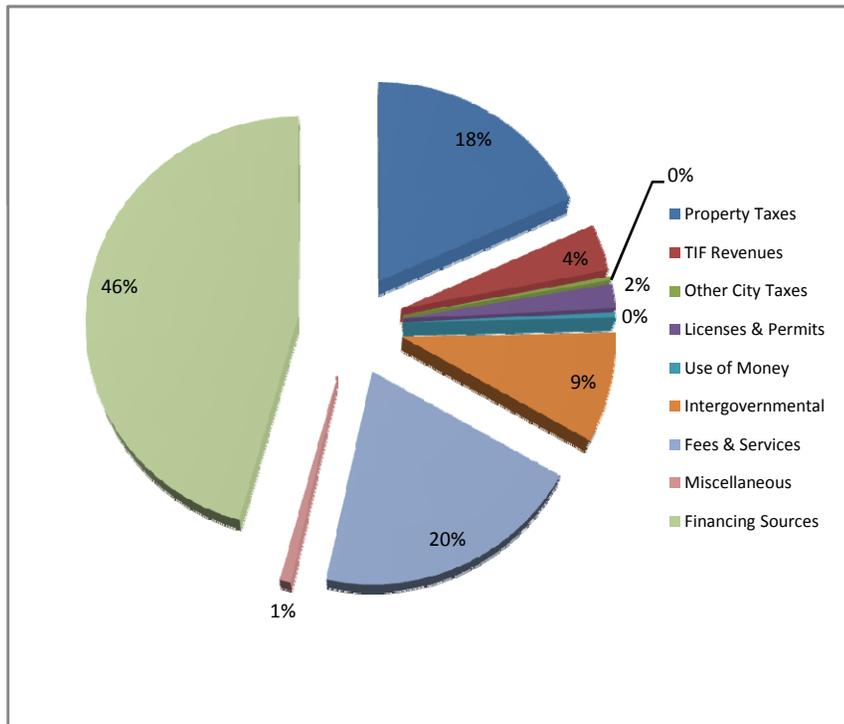
## FY 10 Revenues & Expenses Summary

### Revenues

Property Taxes	\$4,951,964
TIF Revenues	\$1,000,012
Other City Taxes	\$84,536
Licenses & Permits	\$522,950
Use of Money	\$118,960
Intergovernmental	\$2,334,602
Fees & Services	\$5,467,784
Miscellaneous	\$227,481
Financing Sources	<u>\$12,403,611</u>
	<b>\$27,111,900</b>

### Expenses

Public Safety	\$1,992,974
Public Works	\$807,228
Health & Social Services	\$71,850
Culture & Recreation	\$2,522,612
Community & Ec. Dev.	\$1,203,428
General Government	\$792,108
Debt Service	\$2,876,868
Capital Projects	\$7,981,394
Enterprise Activities	\$3,864,797
Transfers	<u>\$6,236,611</u>
	<b>\$28,349,870</b>



## General Fund Budget Summary

Department	FY 08 Actual	FY 09 Budget	FY 10 Request	Difference from Previous Year		Comments
				\$	%	
<b>Police</b>						
Personnel Services	\$605,890	\$683,572	\$894,760	\$211,188	30.89%	Adding a fulltime office assistant. Adding one car and replacing another. Paying for portion of fuel station.
Services & Commodities	\$167,190	\$171,628	\$183,350	\$11,722	6.83%	
Capital Outlay	\$2,250	\$0	\$0	\$0	0.00%	
Transfers	\$20,000	\$20,000	\$55,200	\$35,200	176.00%	
	<u>\$795,330</u>	<u>\$875,200</u>	<u>\$1,133,310</u>	<u>\$258,110</u>	<u>29.49%</u>	
<b>Disaster Services</b>						
Personnel Services	\$0	\$0	\$0	\$0	0.00%	
Services & Commodities	\$6,270	\$6,550	\$7,570	\$1,020	15.57%	
Capital Outlay	\$0	\$0	\$0	\$0	0.00%	
Transfers	\$0	\$0	\$0	\$0	0.00%	
	<u>\$6,270</u>	<u>\$6,550</u>	<u>\$7,570</u>	<u>\$1,020</u>	<u>15.57%</u>	
<b>Fire</b>						
Personnel Services	\$86,450	\$92,757	\$105,061	\$12,304	13.26%	Paying for portion of fuel station and transferring money to reserve to pay for new rescue truck.
Services & Commodities	\$101,775	\$80,425	\$128,000	\$47,575	59.15%	
Capital Outlay	\$16,500	\$35,000	\$0	(\$35,000)	-100.00%	
Transfers	\$105,732	\$142,042	\$158,411	\$16,369	11.52%	
	<u>\$310,457</u>	<u>\$350,224</u>	<u>\$391,472</u>	<u>\$41,248</u>	<u>11.78%</u>	
<b>Building Inspections</b>						
Personnel Services	\$270,970	\$292,976	\$308,317	\$15,341	5.24%	Paying for portion of fuel station.
Services & Commodities	\$30,279	\$44,175	\$51,655	\$7,480	16.93%	
Capital Outlay	\$0	\$0	\$0	\$0	0.00%	
Transfers	\$0	\$0	\$1,200	\$1,200	0.00%	
	<u>\$301,249</u>	<u>\$337,151</u>	<u>\$361,172</u>	<u>\$24,021</u>	<u>7.12%</u>	
<b>Animal Control</b>						
Personnel Services	\$2,043	\$3,054	\$2,554	(\$500)	-16.37%	
Services & Commodities	\$510	\$2,100	\$1,300	(\$800)	-38.10%	
Capital Outlay	\$0	\$0	\$0	\$0	0.00%	
Transfers	\$0	\$0	\$0	\$0	0.00%	
	<u>\$2,553</u>	<u>\$5,154</u>	<u>\$3,854</u>	<u>(\$1,300)</u>	<u>-25.22%</u>	
<b>Traffic Safety</b>						
Personnel Services	\$18,377	\$22,964	\$18,347	(\$4,617)	-20.11%	
Services & Commodities	\$50	\$60	\$60	\$0	0.00%	
Capital Outlay	\$0	\$0	\$0	\$0	0.00%	
Transfers	\$0	\$0	\$0	\$0	0.00%	
	<u>\$18,427</u>	<u>\$23,024</u>	<u>\$18,407</u>	<u>(\$4,617)</u>	<u>-20.05%</u>	

**Solid Waste Collection**

Personnel Services	\$0	\$0	\$0	\$0	0.00%	Revenues will offset expenses.
Services & Commodities	\$155,846	\$261,984	\$290,200	\$28,216	10.77%	
Capital Outlay	\$0	\$0	\$0	\$0	0.00%	
Transfers	\$0	\$0	\$0	\$0	0.00%	
	<u>\$155,846</u>	<u>\$261,984</u>	<u>\$290,200</u>	<u>\$28,216</u>	<u>10.77%</u>	

**Social Services**

Personnel Services	\$0	\$0	\$0	\$0	0.00%	Increasing contribution to food pantry by \$3,000.
Services & Commodities	\$55,500	\$68,850	\$71,850	\$3,000	4.36%	
Capital Outlay	\$0	\$0	\$0	\$0	0.00%	
Transfers	\$0	\$0	\$0	\$0	0.00%	
	<u>\$55,500</u>	<u>\$68,850</u>	<u>\$71,850</u>	<u>\$3,000</u>	<u>4.36%</u>	

**Library**

Personnel Services	\$355,575	\$373,179	\$411,555	\$38,376	10.28%
Services & Commodities	\$98,758	\$99,920	\$106,120	\$6,200	6.20%
Capital Outlay	\$0	\$0	\$0	\$0	0.00%
Transfers	\$0	\$0	\$0	\$0	0.00%
	<u>\$454,333</u>	<u>\$473,099</u>	<u>\$517,675</u>	<u>\$44,576</u>	<u>9.42%</u>

**Parks/Buildings & Grounds**

Personnel Services	\$283,890	\$305,439	\$320,110	\$14,671	4.80%	Replacing three mowers and snow blower; paying for portion of fuel station, purchasing precipitator.
Services & Commodities	\$103,215	\$110,450	\$121,000	\$10,550	9.55%	
Capital Outlay	\$0	\$0	\$0	\$0	0.00%	
Transfers	\$63,000	\$63,000	\$44,000	(\$19,000)	-30.16%	
	<u>\$450,105</u>	<u>\$478,889</u>	<u>\$485,110</u>	<u>\$6,221</u>	<u>1.30%</u>	

**Recreation**

Personnel Services	\$466,462	\$532,746	\$594,223	\$61,477	11.54%	"Community Center" fund eliminated building maintenance expenses from Recreation. Paying for portion of fuel station and adding one van for BASP. Adding full time Site Supervisor.
Services & Commodities	\$274,551	\$231,950	\$197,479	(\$34,471)	-14.86%	
Capital Outlay	\$0	\$0	\$0	\$0	0.00%	
Transfers	\$0	\$1	\$25,700	\$25,699	-	
	<u>\$741,013</u>	<u>\$764,697</u>	<u>\$817,402</u>	<u>\$52,705</u>	<u>6.89%</u>	

**Community Center**

Personnel Services	\$0	\$0	\$0	\$0	0.00%	Created "Community Center" fund, which will pay for all costs associated with building maintenance.
Services & Commodities	\$0	\$0	\$97,500	\$97,500	-	
Capital Outlay	\$0	\$0	\$0	\$0	0.00%	
Transfers	\$0	\$0	\$0	\$0	0.00%	
	<u>\$0</u>	<u>\$0</u>	<u>\$97,500</u>	<u>\$97,500</u>	<u>-</u>	

**Cemetery**

Personnel Services	\$0	\$0	\$0	\$0	0.00%
Services & Commodities	\$5,800	\$5,800	\$5,639	(\$161)	-2.78%
Capital Outlay	\$0	\$0	\$0	\$0	0.00%
Transfers	\$0	\$0	\$0	\$0	0.00%
	<u>\$5,800</u>	<u>\$5,800</u>	<u>\$5,639</u>	<u>(\$161)</u>	<u>-2.78%</u>

**Aquatic Center**

Personnel Services	\$296,575	\$379,621	\$382,658	\$3,037	0.80%	Transferring \$10k into capital fund.
Services & Commodities	\$185,038	\$207,200	\$192,918	(\$14,282)	-6.89%	
Capital Outlay	\$0	\$0	\$0	\$0	0.00%	
Transfers	\$50,000	\$0	\$10,000	\$10,000	-	
	<u>\$531,613</u>	<u>\$586,821</u>	<u>\$585,576</u>	<u>(\$1,245)</u>	<u>-0.21%</u>	

**Community Beautification**

Personnel Services	\$0	\$0	\$0	\$0	0.00%
Services & Commodities	\$500	\$500	\$0	(\$500)	-100.00%
Capital Outlay	\$0	\$0	\$0	\$0	0.00%
Transfers	\$0	\$0	\$0	\$0	0.00%
	<u>\$500</u>	<u>\$500</u>	<u>\$0</u>	<u>(\$500)</u>	<u>-100.00%</u>

**Economic Development**

Personnel Services	\$0	\$0	\$0	\$0	0.00%	Annual Appropriations to the Iowa City Area Development Group and Priority One.
Services & Commodities	\$29,000	\$30,500	\$30,500	\$0	0.00%	
Capital Outlay	\$0	\$0	\$0	\$0	0.00%	
Transfers	\$0	\$0	\$0	\$0	0.00%	
	<u>\$29,000</u>	<u>\$30,500</u>	<u>\$30,500</u>	<u>\$0</u>	<u>0.00%</u>	

**Planning & Zoning**

Personnel Services	\$80,348	\$86,294	\$89,209	\$2,915	3.38%	Budgeting additional money for engineering services.
Services & Commodities	\$179,930	\$121,500	\$171,500	\$50,000	41.15%	
Capital Outlay	\$267	\$0	\$0	\$0	0.00%	
Transfers	\$0	\$0	\$0	\$0	0.00%	
	<u>\$260,545</u>	<u>\$207,794</u>	<u>\$260,709</u>	<u>\$52,915</u>	<u>25.47%</u>	

**Hotel/Motel Expenses**

Personnel Services	\$0	\$0	\$0	\$0	0.00%	25% of funds to CVB.
Services & Commodities	\$0	\$20,000	\$40,000	\$20,000	100.00%	
Capital Outlay	\$0	\$0	\$0	\$0	0.00%	
Transfers	\$0	\$0	\$0	\$0	0.00%	
	<u>\$0</u>	<u>\$20,000</u>	<u>\$40,000</u>	<u>\$20,000</u>	<u>100.00%</u>	

**Mayor/Council**

Personnel Services	\$22,602	\$26,126	\$27,376	\$1,250	4.78%
Services & Commodities	\$0	\$0	\$0	\$0	0.00%
Capital Outlay	\$0	\$0	\$0	\$0	0.00%
Transfers	\$0	\$0	\$0	\$0	0.00%
	<u>\$22,602</u>	<u>\$26,126</u>	<u>\$27,376</u>	<u>\$1,250</u>	<u>4.78%</u>

**Administrative**

Personnel Services	\$374,387	\$439,243	\$459,982	\$20,739	4.72%
Services & Commodities	\$205,578	\$118,850	\$134,200	\$15,350	12.92%
Capital Outlay		\$2,500	\$1,000	(\$1,500)	-60.00%
Transfers	\$0	\$0	\$0	\$0	0.00%
	<u>\$579,965</u>	<u>\$560,593</u>	<u>\$595,182</u>	<u>\$34,589</u>	<u>6.17%</u>

**Elections**

Personnel Services	\$0	\$0	\$0	\$0	0.00%
Services & Commodities	\$7,784	\$0	\$5,000	\$5,000	-
Capital Outlay	\$0	\$0	\$0	\$0	0.00%
Transfers	\$0	\$0	\$0	\$0	0.00%
	<u>\$7,784</u>	<u>\$0</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>-</u>

**Legal/Tort Liability**

Personnel Services	\$0	\$0	\$0	\$0	-
Services & Commodities	\$108,901	\$115,000	\$145,000	\$30,000	26.09%
Capital Outlay	\$0	\$0	\$0	\$0	-
Transfers	\$0	\$0	\$0	\$0	-
	<u>\$108,901</u>	<u>\$115,000</u>	<u>\$145,000</u>	<u>\$30,000</u>	<u>26.09%</u>

Budgeting additional money for legal services.

**Telecommunications**

Personnel Services	\$145,581	\$171,996	\$176,527	\$4,531	2.63%
Services & Commodities	\$22,644	\$4,200	\$9,250	\$5,050	120.24%
Capital Outlay	\$0	\$0	\$0	\$0	0.00%
Transfers	\$0	\$0	\$24,850	\$24,850	-
	<u>\$168,225</u>	<u>\$176,196</u>	<u>\$210,627</u>	<u>\$34,431</u>	<u>19.54%</u>

Allocating funds to replace aging Council Chambers equipment and adding an HD camera.

**Transit**

Personnel Services	\$0	\$0	\$0	\$0	0.00%
Services & Commodities	\$98,057	\$100,000	\$125,000	\$25,000	25.00%
Capital Outlay	\$0	\$0	\$0	\$0	0.00%
Transfers	\$0	\$0	\$0	\$0	0.00%
	<u>\$98,057</u>	<u>\$100,000</u>	<u>\$125,000</u>	<u>\$25,000</u>	<u>25.00%</u>

**Personnel**

Personnel Services	\$12,596	\$11,300	\$17,800	\$6,500	57.52%
Services & Commodities	\$17,063	\$500	\$1,750	\$1,250	250.00%
Capital Outlay	\$0	\$0	\$0	\$0	0.00%
Transfers	\$0	\$0	\$0	\$0	0.00%
	<u>\$29,659</u>	<u>\$11,800</u>	<u>\$19,550</u>	<u>\$7,750</u>	<u>65.68%</u>

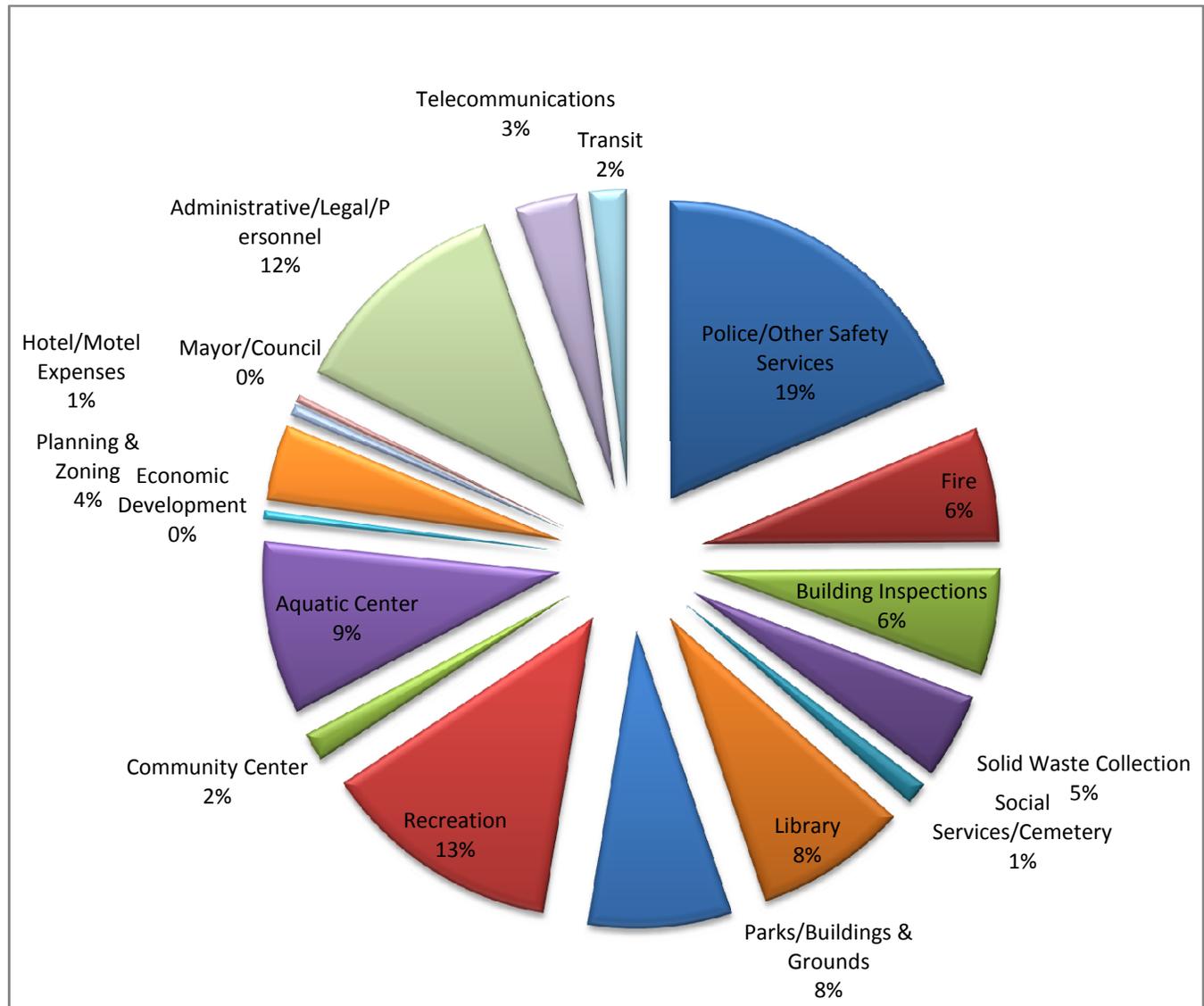
**Total General Fund Requests**      \$5,133,734    \$5,485,952    \$6,245,681    \$759,729    13.85%

**Total Projected Revenues**      \$4,964,784    \$5,553,900    **\$6,573,795**    \$1,019,895    18.36%

**General Fund Surplus/(Deficit)**    **(\$168,950)**    \$67,948    **\$328,114**

## General Fund Expenditures - FY 10

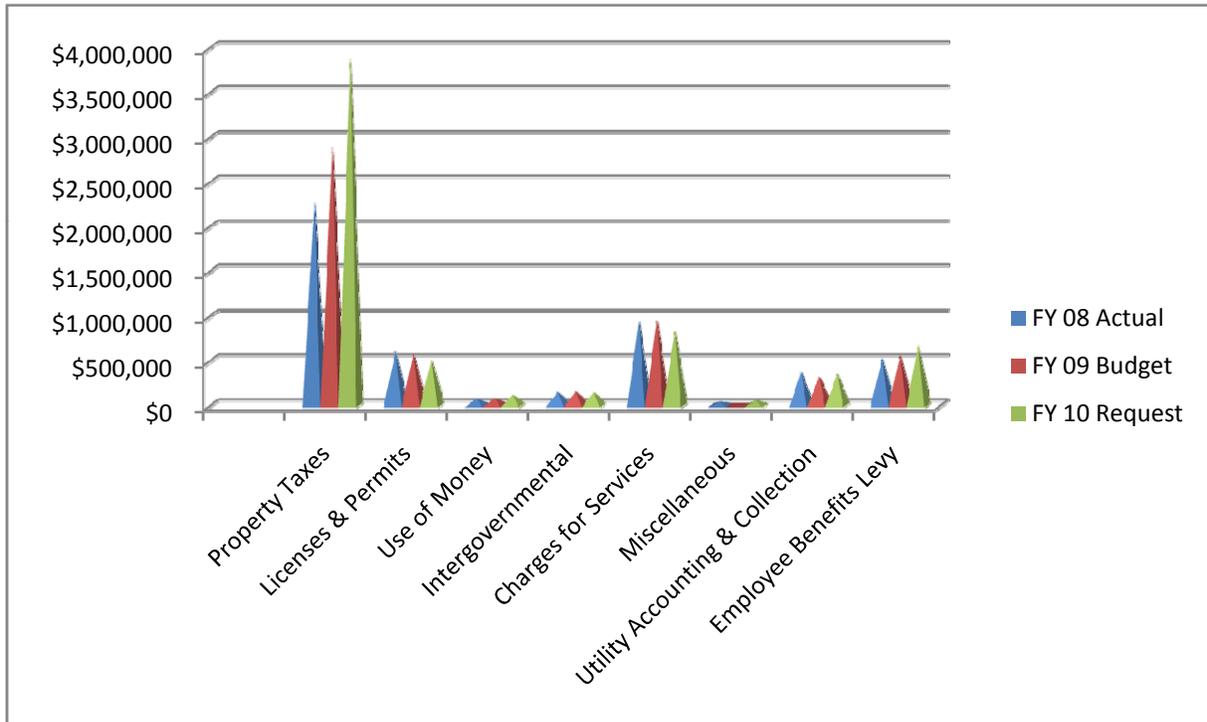
Department	Requested Budget
Police/Other Safety Services	\$1,163,141
Fire	\$391,472
Building Inspections	\$361,172
Solid Waste Collection	\$290,200
Social Services/Cemetery	\$77,489
Library	\$517,675
Parks/Buildings & Grounds	\$485,110
Recreation	\$817,402
Community Center	\$97,500
Aquatic Center	\$585,576
Economic Development	\$30,500
Planning & Zoning	\$260,709
Hotel/Motel Expenses	\$40,000
Mayor/Council	\$27,376
Administrative/Legal/Personnel	\$764,732
Telecommunications	\$210,627
Transit	\$125,000



**Total General Fund Expenditures \$6,245,681**

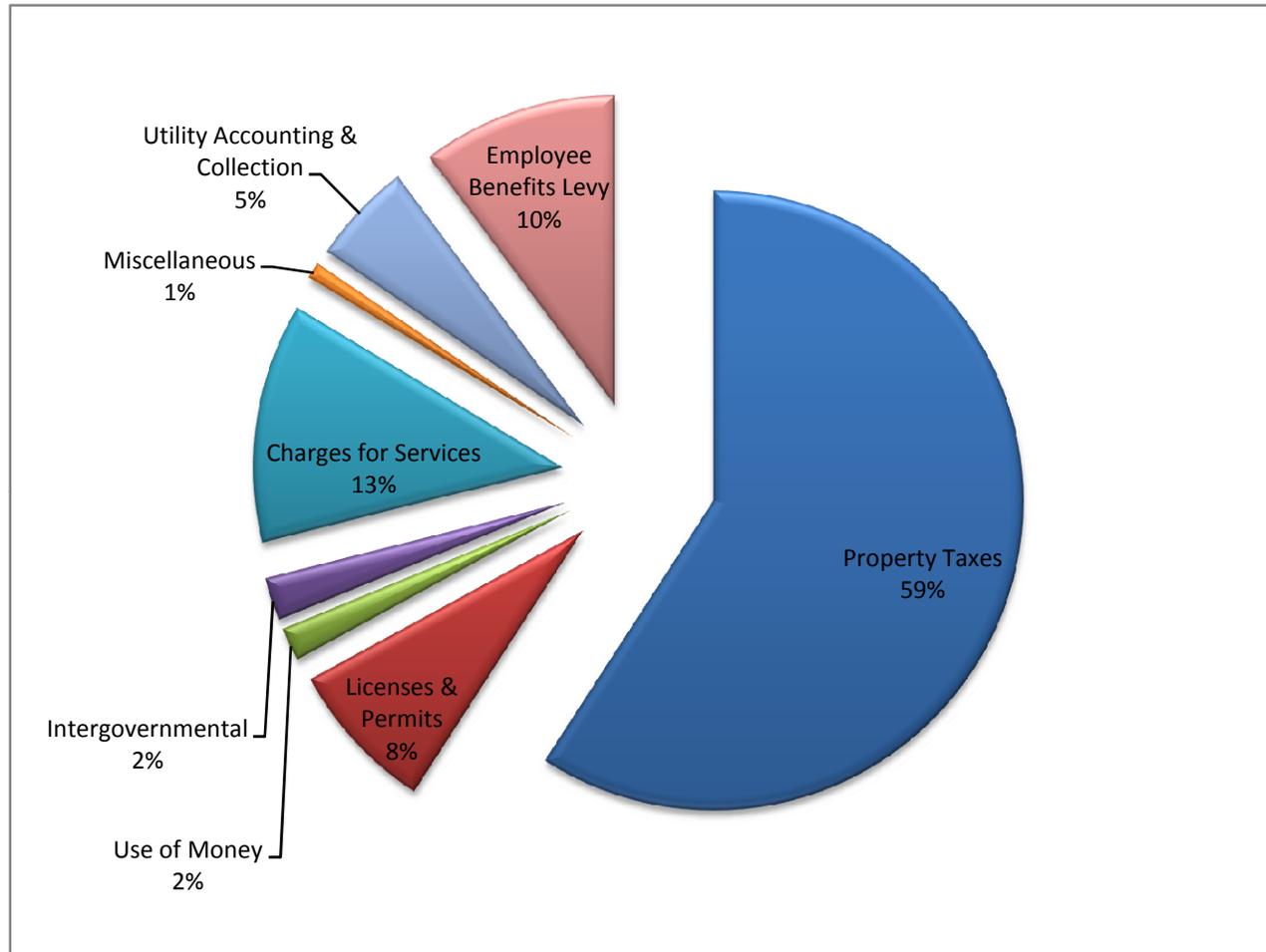
## General Fund Revenues

Revenue Source	FY 08 Actual	FY 09 Budget	FY 10 Request	Difference from Previous Year	
				\$	%
Property Taxes	\$2,267,212	\$2,884,604	\$3,889,183	\$1,004,579	34.83%
Licenses & Permits	\$602,601	\$584,800	\$520,450	(\$64,350)	-11.00%
Use of Money	\$69,345	\$80,000	\$114,750	\$34,750	43.44%
Intergovernmental	\$148,231	\$157,710	\$147,396	(\$10,314)	-6.54%
Charges for Services	\$944,460	\$953,150	\$823,300	(\$129,850)	-13.62%
Miscellaneous	\$41,712	\$6,100	\$56,100	\$50,000	819.67%
Utility Accounting & Collection	\$369,766	\$320,000	\$350,000	\$30,000	9.38%
Employee Benefits Levy	\$521,457	\$567,536	\$672,616	\$105,080	18.52%
	<b>\$4,964,784</b>	<b>\$5,553,900</b>	<b>\$6,573,795</b>	<b>\$1,019,895</b>	<b>18.36%</b>



## General Fund Revenues - FY 2010

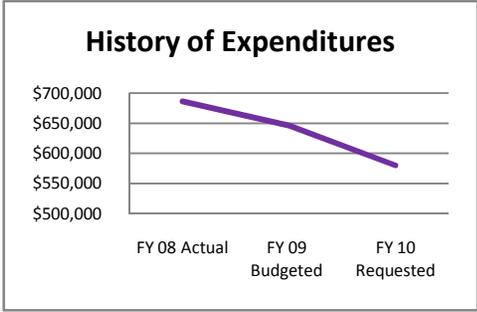
Revenue Sources	Amount
Property Taxes	\$3,889,183
Licenses & Permits	\$520,450
Use of Money	\$114,750
Intergovernmental	\$147,396
Charges for Services	\$823,300
Miscellaneous	\$56,100
Utility Accounting & Collection	\$350,000
Employee Benefits Levy	\$672,616



**Total General Fund Revenues**      **\$6,573,795**

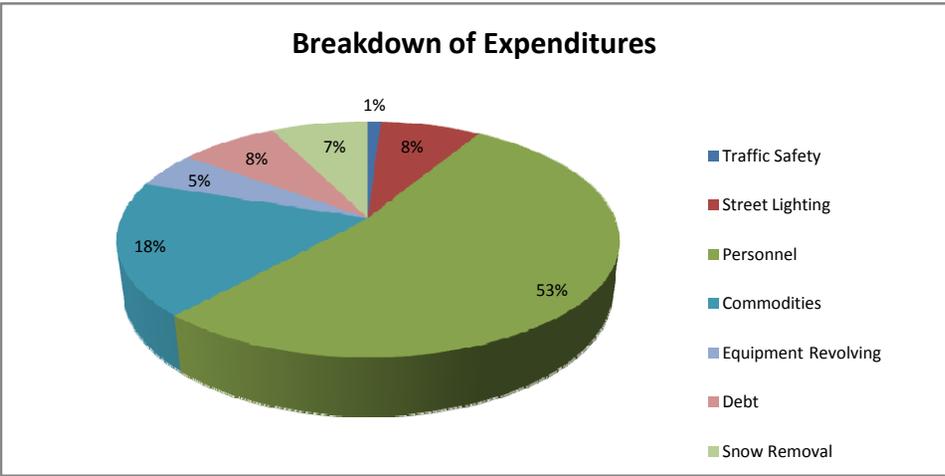
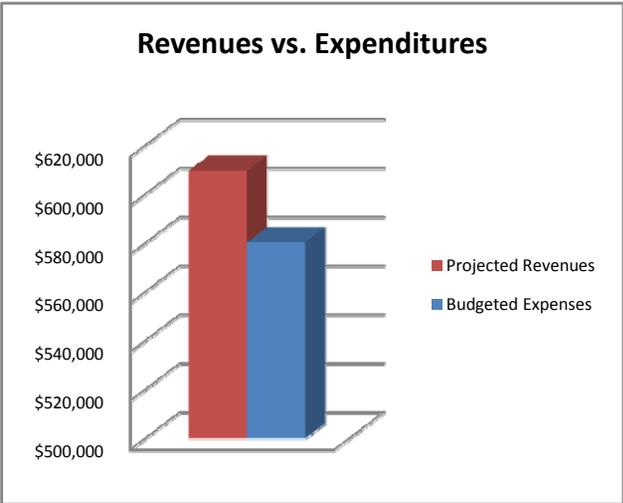
**Road Use Tax Fund**

	FY 08 Actual	FY 09 Budgeted	FY 10 Requested	Difference \$	Difference %
<b>Road Use Tax</b>					
Traffic Safety	\$31,042	\$12,750	\$5,900	(\$6,850)	-54%
Street Lighting	\$46,353	\$46,700	\$45,000	(\$1,700)	-4%
Personnel	\$266,635	\$289,814	\$307,734	\$17,920	6%
Contractual	\$0	\$0	\$0	\$0	0%
Commodities	\$149,552	\$112,567	\$105,400	(\$7,167)	-6%
Capital	\$0	\$0	\$0	\$0	0%
Equipment Revolving	\$124,000	\$91,200	\$29,000	(\$62,200)	-68%
Debt	\$26,466	\$50,000	\$43,800	(\$6,200)	-12%
Snow Removal	\$41,733	\$43,000	\$43,494	\$494	1%
	<b>\$685,781</b>	<b>\$646,031</b>	<b>\$580,328</b>	<b>(\$65,703)</b>	<b>-10%</b>



Projected Revenues \$609,706  
**Surplus/(Deficit) \$29,378**

**Comments:** We are projecting the RUT fund to receive the same amount of funding in FY 10 as it did in FY 09. Capital equipment purchases this year include a disc mower. We are projecting a much needed boost in revenues for the RUT fund in FY 12, after the census data is computed.



**Water Fund**

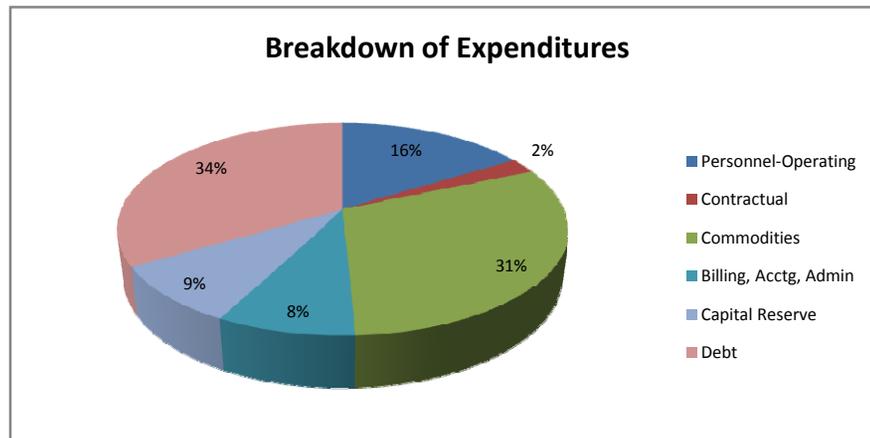
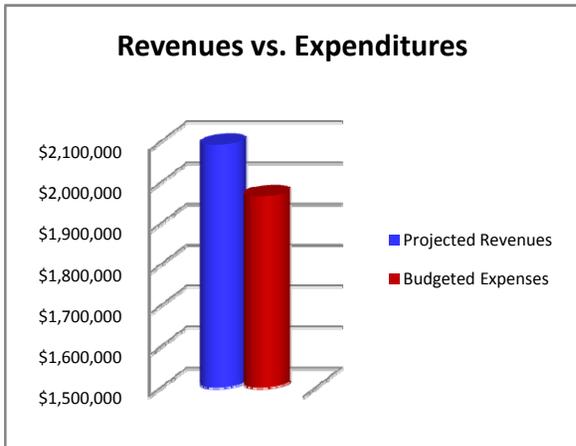
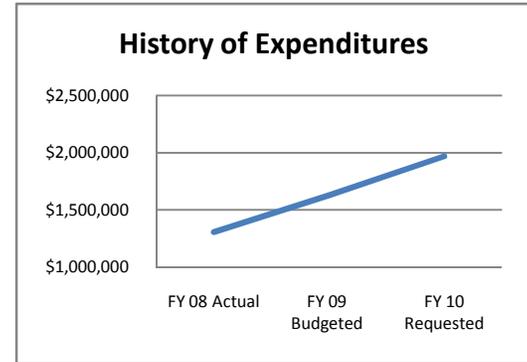
	FY 08 Actual	FY 09 Budgeted	FY 10 Requested	Difference	
				\$	%
<b>Water Utility</b>					
Personnel-Operating	\$30,987	\$307,426	\$319,594	\$12,168	4%
Contractual	\$30,547	\$45,500	\$46,000	\$500	1%
Commodities	\$532,361	\$575,245	\$603,200	\$27,955	5%
Capital	\$701	\$0	\$0	\$0	0%
Billing, Acctg, Admin	\$190,000	\$165,000	\$165,000	\$0	0%
Equipment Revolving	\$69,000	\$100,000	\$0	(\$100,000)	-100%
Capital Reserve	\$150,000	\$15,000	\$176,400	\$161,400	1076%
Debt	\$302,161	\$419,580	\$657,034	\$237,454	57%
	<b>\$1,305,757</b>	<b>\$1,627,751</b>	<b>\$1,967,228</b>	<b>\$339,477</b>	<b>21%</b>

Projected Revenues \$2,092,200  
**Surplus/(Deficit)** **\$124,972**

**Current Water Rates**

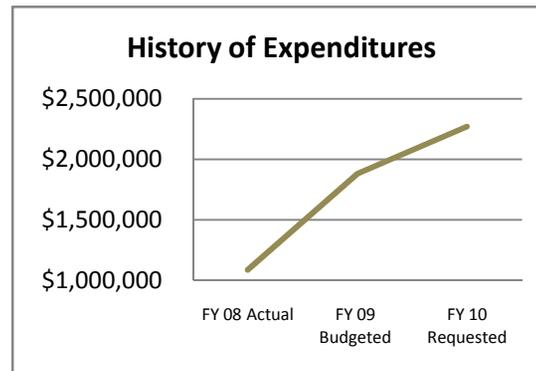
Base Fee	User Fee	5k User	10k User	20k User
\$11.44	\$3.72	\$26.32	\$44.92	\$82.12

**Comments:** Major expenses in the Water Department budget include purchasing additional water meters, chemical supplies, repainting Water Tower #2 and an increase in our debt service payments.



**Wastewater Fund**

	FY 08 Actual	FY 09 Budgeted	FY 10 Requested	Difference	
				\$	%
<b>Sanitary Sewer Utility</b>					
Personnel	\$221,601	\$331,397	\$367,912	\$36,515	11%
Contractual	\$73,868	\$203,700	\$80,300	(\$123,400)	-61%
Commodities	\$222,117	\$344,300	\$456,700	\$112,400	33%
Capital	\$0	\$1,500	\$0	(\$1,500)	-100%
Billing, Acctg, Admin	\$179,766	\$155,000	\$165,000	\$10,000	6%
Equipment Revolving	\$32,000	\$32,000	\$32,000	\$0	0%
Capital Reserve	\$36,168	\$25,000	\$179,100	\$154,100	616%
Debt	\$320,101	\$788,487	\$990,665	\$202,178	26%
	<u>\$1,085,621</u>	<u>\$1,881,384</u>	<u>\$2,271,677</u>	<u>\$390,293</u>	<u>21%</u>

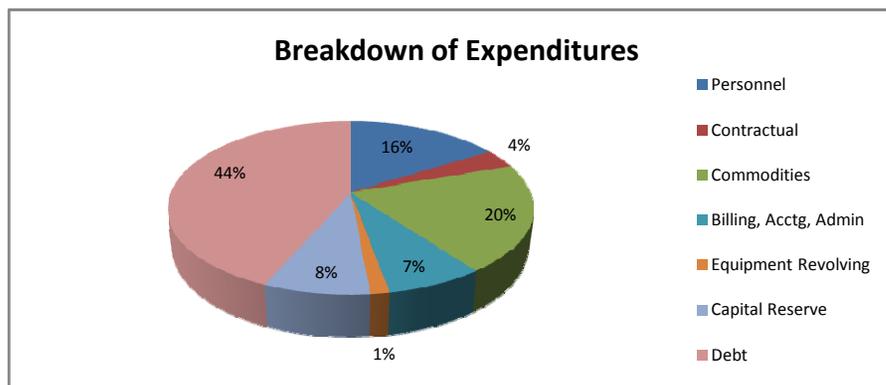
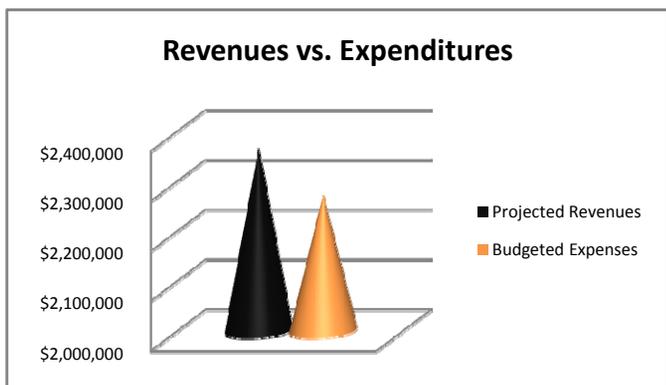


Projected Revenues \$2,367,000  
**Surplus/(Deficit)** **\$95,323**

**Current Sewer Rates**

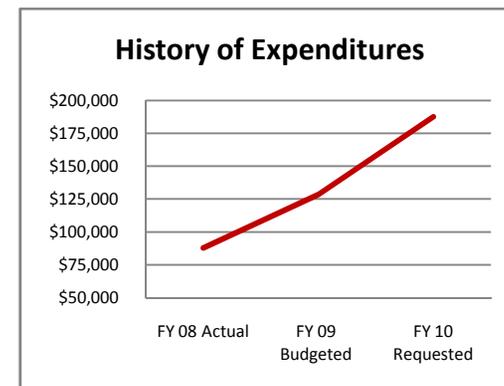
Base Fee	User Fee	5k User	10k User	20k User
\$21.82	\$3.74	\$36.78	\$55.48	\$92.88

**Comments:** The new plant has been operating for several months now, which has allowed staff to better understand the true operational costs of the facility. Major expenses in the Wastewater Department include an increase in debt service payments, additional maintenance of the new facility, installing generators at two lifts stations, replacing a pickup and setting aside money for future maintenance issues.



## Stormwater Fund

	FY 08 Actual	FY 09 Budgeted	FY 10 Requested	Difference	
				\$	%
<b>Storm water Utility</b>					
Personnel	\$14,792	\$37,635	\$38,892	\$1,257	3%
Contractual	\$4,282	\$10,000	\$15,000	\$5,000	50%
Commodities	\$23,844	\$36,000	\$37,500	\$1,500	4%
Equipment Revolving	\$25,000	\$20,000	\$0	(\$20,000)	-100%
Billing, Acctg, Admin	\$0	\$0	\$20,000	\$20,000	-
Capital Projects	\$0	\$0	\$1,200	\$1,200	0%
Transfer to Reserve	\$20,000	\$25,000	\$75,000	\$50,000	200%
Debt	\$0	\$0	\$0	\$0	0%
	<b>\$87,918</b>	<b>\$128,635</b>	<b>\$187,592</b>	<b>\$58,957</b>	<b>46%</b>

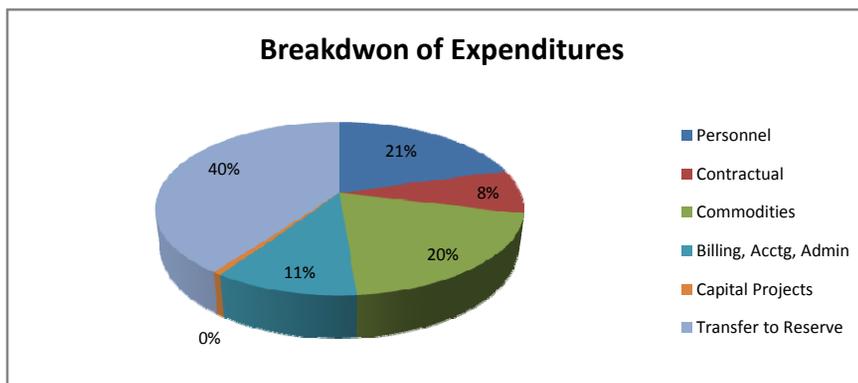
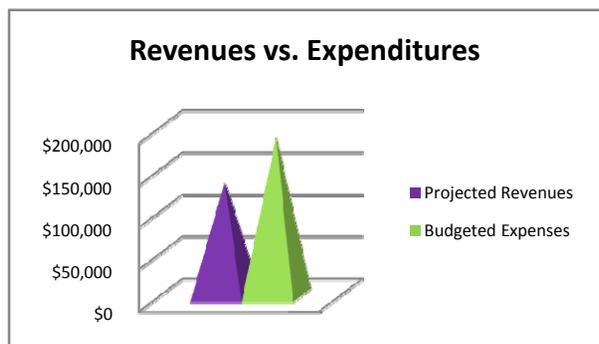


Projected Revenues \$135,184  
**Surplus/(Deficit)** **(\$52,408)**

**Current Storm Water Rates**

Base Fee	User Fee	5k User	10k User	20k User
\$2.00	\$0.00	\$2.00	\$2.00	\$2.00

**Comments:** This budget includes funding to start a Storm Water Quality Program. The program would provide funding assistance for property owners to install BMP's related to stormwater quality such as: rain gardens, bioswales, rain barrels, pervious paving, drainage channel erosion control, bank stabilization, pond maintenance, etc. Funding is also allocated for improvements to Cornerstone Nature Area.



## Fund Balance Projections

### Fiscal Year 2008

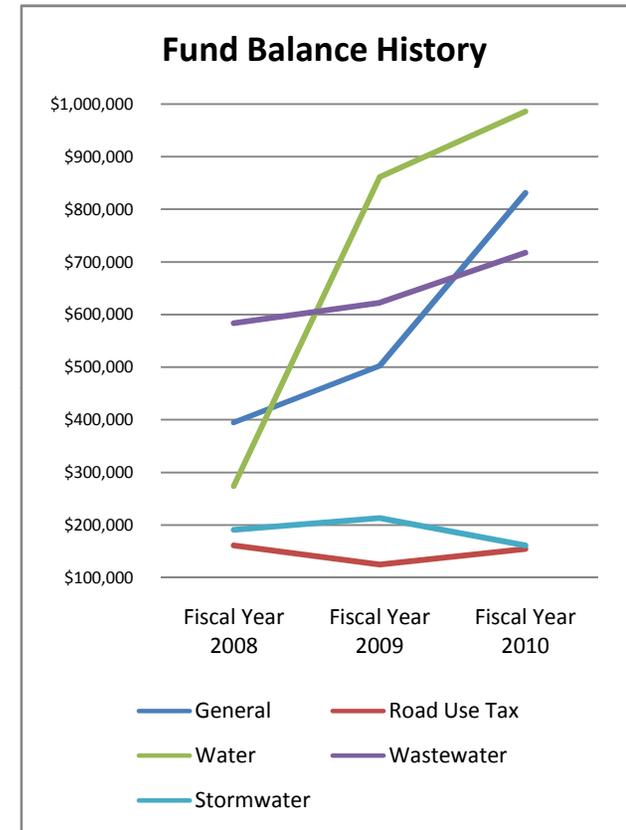
Fund	Audited Balance July 1, 2007	Estimated Revenues	Estimated Expenses	Surplus/ (Deficit)	Projected Balance June 30, 2008	% Reserved
General	\$505,238	\$5,006,700	\$5,116,990	(\$110,290)	\$394,948	8%
Road Use Tax	\$227,643	\$619,328	\$685,781	(\$66,453)	\$161,190	24%
Water	\$141,547	\$1,716,149	\$1,584,056	\$132,093	\$273,640	17%
Wastewater	\$96,651	\$1,572,369	\$1,085,620	\$486,749	\$583,400	54%
Stormwater	\$139,496	\$119,007	\$67,918	\$51,089	\$190,585	281%

### Fiscal Year 2009

Fund	Unaudited Balance July 1, 2008	Estimated Revenues	Estimated Expenses	Surplus/ (Deficit)	Projected Balance June 30, 2009	% Reserved
General	\$394,948	\$5,593,860	\$5,485,951	\$107,909	\$502,857	9%
Road Use Tax	\$161,190	\$609,706	\$646,031	(\$36,325)	\$124,865	19%
Water	\$273,640	\$2,215,200	\$1,627,752	\$587,448	\$861,088	53%
Wastewater	\$583,400	\$1,920,250	\$1,881,384	\$38,866	\$622,266	33%
Stormwater	\$190,585	\$126,340	\$103,635	\$22,705	\$213,290	206%

### Fiscal Year 2010

Fund	Projected Balance July 1, 2009	Estimated Revenues	Estimated Expenses	Surplus/ (Deficit)	Projected Balance June 30, 2010	% Reserved
General	\$502,857	\$6,573,795	\$6,245,681	\$328,114	\$830,971	13%
Road Use Tax	\$124,865	\$609,706	\$580,328	\$29,378	\$154,243	27%
Water	\$861,088	\$2,092,200	\$1,967,227	\$124,973	\$986,061	50%
Wastewater	\$622,266	\$2,367,000	\$2,271,676	\$95,324	\$717,590	32%
Stormwater	\$213,290	\$135,184	\$187,592	(\$52,408)	\$160,882	86%



# City of North Liberty Capital Improvements Plan

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## Five Year Capital Improvements Plan FY 2010 - FY 2014



**FY 2010** (July 1, 2009 - June 30, 2010)

**Funding Sources**

Project Name	Project Description	Department	Project Cost	Revenue												
				General	RUT	TIF	Water	Sewer	Storm Sewer	GO Bond	TIF Bond	Bond	State	Federal	Other	
City Hall Land Acquisition	The purchase of land to be used for a new City Hall.	Administration	\$1,500,000									\$1,500,000				
Design City Hall Building	Hire a consultant to design a new City Hall Building.	Administration	\$325,000								\$325,000					
Ranshaw House	Paint and shingle the house at 515 West Penn in order to prevent further damage of the structure.	Administration	\$30,000			\$30,000										
Medium Duty Rescue Truck	Purchase of a medium duty rescue truck for use in emergency rescue situations and on medical calls. Replacing an undersized, 15-year old unit. This vehicle is the most used unit in the department.	Fire	\$250,000													\$250,000
Design Library Addition	Hire a consultant to design the Library addition.	Library	\$325,000									\$325,000				
Cornerstone Nature Area	Development of a nature area in recently acquired property, adjacent to the True Value Store.	Parks	\$276,894							\$75,000				\$100,000		\$101,894
Equipment Purchase	Replace 3 mowers, \$24,000; snow Plow for Tractor, \$7,000; add electroststic precipitator, \$5,000.	Parks	\$36,000	\$36,000												
Police Car Purchase	Replacing one car and add one car to fleet.	Police	\$39,000	\$39,000												
Pool/Concessions Equipment	Replace diving boards, \$8,000; and ice cream machine, \$6,000.	Recreation	\$14,000													\$14,000
Recreation Van Purchase	Purchase two passenger vans for summer camp at North Bend Elementary.	Recreation	\$25,000	\$25,000												
Design West Forevergreen Road	Hire a consultant to design the street improvements for West Forevergreen Road. Construction planned for FY 2011	Street	\$15,000								\$15,000					
Design Penn Street Turn Lanes	Hire a consultant to design the turn lanes and improvements on Penn Street, west of Hwy 965. Construction planned for FY 2011.	Street	\$50,000								\$50,000					
Forevergreen Road Reconstruction	Reconstruction of Forevergreen Road, from Hwy 965 to Jones Boulevard. Improvements include reconstruction of an existing unimproved two-lane rural section roadway to a two-lane and center left turn lane PCC urban section pavement, aggregate base, sub-drains, and storm sewer system.	Streets	\$1,202,000								\$1,202,000					
Hwy 965-Phase 1	Functional improvements to reduce congestion, delay, and accidents on Hwy 965. Add turn lanes, traffic signals, bicycle/pedestrian accommodations, sustainable bio-swales, infrastructure improvements, and aesthetic enhancements (see Master Plan).	Streets	\$4,227,500								\$2,000,000	\$750,000			\$1,477,500	
Fuel Structure	Construct shelter and purchase new fuel storage tanks. This structure will be relocated to allow for better use of space at the public works campus on Front Street.	Streets	\$50,000	\$26,718	\$16,267		\$5,284	\$1,731								
Equipment Purchase	Disc Type Mower (7 feet)	Streets	\$9,500		\$9,500											
High Definition Video Equipment	Purchase cameras to facilitate high definition production.	Telecommunications	\$5,000	\$5,000												
Council Chambers Equipment Replacement	Replace aging and unreliable audio and video equipment at Council Chambers including cameras, microphones, and computer.	Telecommunications	\$19,850	\$19,850												

**FY 2010** (July 1, 2009 - June 30, 2010)

**Funding Sources**

Project Name	Project Description	Department	Project Cost	Revenue												
				General	RUT	TIF	Water	Sewer	Storm Sewer	GO Bond	TIF Bond	Bond	State	Federal	Other	
Zenon Membrane Train Modules	Designation of funds annually for the replacement of the 12 membrane train modules in the MBR plant. The membranes have a life expectancy of 15-years.	Wastewater	\$76,800					\$76,800								
Pickup Truck	Purchase a half-ton truck to replace existing vehicle.	Wastewater	\$32,000					\$32,000								
Lift Station Generator (West Lake)	Purchase and install generator, sound structure, transfer switch and concrete pad.	Wastewater	\$39,000					\$39,000								
Lift Station Generator (Progress Park)	Purchase and install generator, sound structure, transfer switch and concrete pad.	Wastewater	\$40,000					\$40,000								
Fire Hydrant Replacement	Replace 25-year old Iowa fire hydrants with hydrants that have an isolation valve.	Water	\$55,000				\$55,000									
Repaint Water Tower 2	Repaint Water Tower #2 to maintain structural and aesthetic integrity.	Water	\$115,000				\$115,000									
<b>Annual Total</b>			<b>\$8,757,544</b>	<b>\$151,568</b>	<b>\$25,767</b>	<b>\$30,000</b>	<b>\$175,284</b>	<b>\$189,531</b>	<b>\$75,000</b>	<b>\$3,592,000</b>	<b>\$2,575,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$1,477,500</b>	<b>\$365,894</b>	

**Notes:**

- Fire Department Capital Reserve Fund
- REAP Grant
- Hotel/Motel Tax & Inkind Work
- Aquatic Center Capital Reserve Fund

**Funding Sources**

Project Name	Project Description	Department	Project Cost	Funding Sources												
				General	RUT	TIF	Water	Sewer	Storm Sewer	GO Bond	TIF Bond	Revenue Bond	State	Federal	Other	
Construction of New City Hall	Construct a new City Hall to accommodate the administration, billing, building, planning, human resources and telecommunication departments and a City Council Chambers.	Administration	\$3,500,000								\$3,500,000					
Library Addition	An addition of 22,800 sq. ft. to the library, adding meeting rooms a teen lounge and more space for adult and teen services.	Library	\$5,224,000									\$2,000,000				\$3,224,000
Park capital Projects Fund	Designation of funds annually for capital projects within the parks.	Parks	\$25,000	\$25,000												
Equipment Purchase	Replace ton truck, \$50,000; skid steer, \$25,000; pickup, \$26,000	Parks	\$76,000	\$76,000												
Community Entryway Signs	Landscaping and welcome sign installation at north, south and west entrances. Specific locations not yet determined.	Parks	\$25,000													\$25,000
Police Car Purchase	Add one additional police car to fleet.	Police	\$25,000	\$25,000												
Community Center Flooring Project	Replace flooring in Recster room, rooms A, C, C1 and aerobic room.	Recreation	\$30,000	\$30,000												
Recreation Van Purchase	Purchase two passenger vans for summer camp at North Bend Elementary.	Recreation	\$25,000	\$25,000												
Backboard Replacement	Replace backboards in old gym to electric operation.	Recreation	\$10,000	\$10,000												
ICCSO Gymnasium Upsizing	Assist the school is upsizing the gymnasium at the new Front Street school. The City will have control of the gym during non-school hours and use it for recreation purposes (1/3 payment).	Recreation	\$250,000			\$250,000										
Pool Equipment	Replace chemical control feeders and deck furniture.	Recreation	\$19,000													\$19,000
Electric Bleachers	Upgrade existing bleachers at Community Center to electric bleachers.	Recreation	\$25,000	\$25,000												
Equipment Purchase	Utility Tractor (125 HP), \$74,000; Rotary Mower (15 feet), \$15,000;	Streets	\$89,000		\$89,000											
Brine Building	Construct 24 x 32 building for storing and making salt brine.	Streets	\$24,000		\$24,000											
Generator Structure	Construct 14 x 20 block building to house generator.	Streets	\$32,000		\$32,000											
Design Jones Boulevard	Hire a consultant to design the reconstruction of Jones Boulevard, from Penn Street to St. Andrews Drive. Construction planned for FY 2012.	Street	\$200,000								\$200,000					
Design 230th Street	Hire a consultant to design the reconstruction of 230th Street, from Eight Point Trail to Hwy 965.	Street	\$26,500								\$26,500					
Design Street Shop	Hire a consultant to design a new Street Shop facility.	Street	\$175,000								\$175,000					
Design West Penn Street	Hire a consultant to design the improvements for West Penn Street.	Street	\$30,500								\$30,500					
Design Scales Bend Road	Hire a consultant to design the overlay project for Scales Bend Road. Construction planned for FY 2013.	Street	\$80,000								\$80,000					
West Forevergreen Road	Temporary rehabilitation from Jones Boulevard to Colony driveway. Improvements include drainage and base work and seal coating.	Streets	\$135,000								\$135,000					

**FY 2011** (July 1, 2010 - June 30, 2011)

**Funding Sources**

Project Name	Project Description	Department	Project Cost	Funding Sources												
				General	RUT	TIF	Water	Sewer	Storm Sewer	GO Bond	TIF Bond	Revenue Bond	State	Federal	Other	
Golfview Drive Connection	Connect Golfview Drive, a very important east/west street that runs through the center of town. Improvements generally are to include a PCC urban section 2-lane pavement, aggregate base, sub-drains, storm sewer, Muddy Creek crossing, railroad crossing, and sidewalks to connect gaps within the existing street/walk system.	Streets	\$832,000								\$832,000					
Penn Street Turn Lanes	Construct left turn lanes at Liberty Way and Community Drive (developers agreement requires completion with the sale of six lots).	Streets	\$445,500								\$445,500					
High Definition Video Equipment	Purchase cameras to facilitate high definition production.	Telecommunications	\$5,000	\$5,000												
VFD Drives for Raw Sewage Pumps	Replace three VFD drives for the pretreatment raw sewage pumps.	Wastewater	\$60,000					\$60,000								
Lift Station Generator (230th Street)	Purchase and install generator, sound structure, transfer switch and concrete pad.	Wastewater	\$39,000					\$39,000								
Lift Station Generator (Aspen Ridge)	Purchase and install generator, sound structure, transfer switch and concrete pad.	Wastewater	\$39,000					\$39,000								
Sanitary Sewer Study	Contract with consultant to investigate current system and identify deficiencies and necessary upgrades (does not include plant). The city has encountered capacity issues in the trunk line that are limiting future growth. Proposed developments have been turned away, and more are likely unless substantial improvements are made. We need to understand options and costs for existing and planned development and for identifying future growth potential.	Wastewater	\$50,000					\$50,000								
Zenon Membrane Train Modules	Designation of funds annually for the replacement of the 12 membrane train modules in the MBR plant. The membranes have a life expectancy of 15-years.	Wastewater	\$76,800					\$76,800								
Dump Truck	Purchase dump truck to haul excavation equipment and material.	Water	\$65,000				\$65,000									
<b>Annual Total</b>			<b>\$11,638,300</b>	<b>\$221,000</b>	<b>\$145,000</b>	<b>\$250,000</b>	<b>\$65,000</b>	<b>\$264,800</b>	<b>\$0</b>	<b>\$5,424,500</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,268,000</b>

**Notes:**

- Fundraising and grants
- Hotel/Motel Tax
- Aquatic Center Capital Reserve Fund

**FY 2012** (July 1, 2011 - June 30, 2012)

**Funding Sources**

Project Name	Project Description	Department	Project Cost	Funding Sources													
				General	RUT	TIF	Water	Sewer	Storm Sewer	GO Bond	TIF Bond	Revenue Bond	State	Federal	Other		
General Use Vehicle	Purchase of a fuel efficient vehicle for general city staff usage.	Administration	\$25,000	\$25,000													
Fire Station Remodel	Remodel existing Police station and Council Chambers for Fire Department use.	Fire	\$100,000								\$100,000						
Park capital Projects Fund	Designation of funds annually for capital projects within the parks.	Parks	\$25,000	\$25,000													
Equipment	Replace pickup, \$26,000; big mower, \$50,000; and ball diamond machine \$10,000	Parks	\$86,000	\$86,000													
Penn Meadows Trail	Grade and asphalt trail with segments from parking lot to shelters and asphalt parking lot.	Parks	\$175,000			\$175,000											
Community Entryway Signs	Landscaping and welcome sign installation at north, south and west entrances. Specific locations not yet determined.	Parks	\$25,000														\$25,000
Police Relocation	Remodel existing City Hall building to house Police Department.	Police	\$100,000								\$100,000						
Tables and Chairs Replacement	Replace tables and chairs within the Community Center.	Recreation	\$35,000	\$35,000													
ICCSO Gymnasium Upsizing	Assist the school is upsizing the gymnasium at the new Front Street school. The City will have control of the gym during non-school hours and use it for recreation purposes (1/3 payment).	Recreation	\$250,000			\$250,000											
Pool Maintenance	Resurface pool deck and paint the shell of indoor and outdoor pools.	Recreation	\$100,000														\$100,000
Playtime Indoor Equipment	Indoor play equipment to be placed in new area when Library expands.	Recreation	\$75,000	\$75,000													
Design HWY 965, Phase 2	Hire a consultant to design Phase 2 of the Highway 965 improvements (see Master Plan). Construction planned for FY 2012	Street	\$500,000								\$500,000						
Design MaHaffey Bridge Road	Hire a consultant to design the overlay project and turn lane addition for MaHaffey Bridge Road. Construction planned for FY 2013.	Street	\$92,500								\$92,500						
Scales Bends Road	Asphalt reconstruction of Scales Bend Road, from HWY 965 to City limits. Improvements include a 36-ft road with wide shoulders.	Street	\$720,000								\$720,000						
Jones Boulevard (Penn to St. Andrews)	Reconstruction of Jones Boulevard, from Penn Street to St. Andrews Drive. Modern safety and ADA design standards including urban PCC pavement section, storm drainage system, and pedestrian/bicycle accommodations will be included.	Street	\$2,000,000								\$2,000,000						
Penn Street Improvements	Widen Penn Street from Kansas Avenue to interchange ramp and landscape center median.	Street	\$274,500								\$274,500						
230th Street	Reconstruction of 230th Street, from Eight Point Trail to HWY 965. Improvements include 31-ft concrete street, curb, gutter and storm sewer.	Street	\$238,500								\$238,500						
Construction of New Street Shop	Construct 17,000 s.f. shop and office area on Front Street campus.	Streets	\$1,925,000								\$1,925,000						
Council Chambers Equipment Upgrade	Update audio/visual equipment in Council Chambers to add laptop computers with wireless internet, improve video projection, improve lighting, add backdrop elements and add PA or speakers.	Telecommunications	\$18,480	\$18,480													

**FY 2012** (July 1, 2011 - June 30, 2012)

**Funding Sources**

Project Name	Project Description	Department	Project Cost	Funding Sources												
				General	RUT	TIF	Water	Sewer	Storm Sewer	GO Bond	TIF Bond	Revenue Bond	State	Federal	Other	
Lift Station Generator (West Penn)	Purchase and install generator, sound structure, transfer switch and concrete pad.	Wastewater	\$39,000					\$39,000								
Zenon Membrane Train Modules	Designation of funds annually for the replacement of the 12 membrane train modules in the MBR plant. The membranes have a life expectancy of 15-years.	Wastewater	\$76,800					\$76,800								
<b>Annual Total</b>			<b>\$6,880,780</b>	<b>\$264,480</b>	<b>\$0</b>	<b>\$425,000</b>	<b>\$0</b>	<b>\$115,800</b>	<b>\$0</b>	<b>\$5,950,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$125,000</b>

- Notes:**
- Hotel/Motel Tax
  - Aquatic Center Capital Reserve Fund
  - RUT Bond

**FY 2013** (July 1, 2012 - June 30, 2013)

**Funding Sources**

Project Name	Project Description	Department	Project Cost	Funding Sources										Revenue			
				General	RUT	TIF	Water	Sewer	Storm Sewer	GO Bond	TIF Bond	Bond	State	Federal	Other		
Park capital Projects Fund	Designation of funds annually for capital projects within the parks.	Parks	\$25,000	\$25,000													
Equipment	Replace ton truck, \$50,000; and small mower, \$12,000	Parks	\$62,000	\$62,000													
Park Land Acquisition	Purchase 40 acres of park land on the west side of town, as recommended in the Comprehensive Parks Plan.	Parks	\$1,000,000								\$1,000,000						
Freedom Park Play Structure	Install playground structure at Freedom Park.	Parks	\$70,000			\$70,000											
Penn Meadows Trail	Grade and asphalt trail with segments from parking lot to shelters and asphalt parking lot.	Parks	\$125,000			\$125,000											
Penn Meadows Ball field Lights	Install ball field lights at Babe Ruth Field in Penn Meadows Park.	Parks	\$50,000	\$50,000													
Aquatic Feasibility Study	A study to determine needs for pool expansion and/or additional water area. The current facility is at capacity on a regular basis. The assessment would provide a tool for staff and Council to plan for future improvements. The assessment was recommended by the Comprehensive Parks Plan.	Recreation	\$50,000														\$50,000
Ultraviolet Units for Pool	UV units kill bacteria that chemicals cannot. These units may become a state requirement in the future.	Recreation	\$60,000														\$60,000
ICCSO Gymnasium Upsizing	Assist the school is upsizing the gymnasium at the new Front Street school. The City will have control of the gym during non-school hours and use it for recreation purposes (1/3 payment).	Recreation	\$250,000			\$250,000											
Design Hauer Drive/Turner Court	Hire a consultant to design the reconstruction of Hauer Drive and Turner Court.	Street	\$50,000								\$50,000						
Design Juniper Street/Court	Hire a consultant to design the reconstruction of Juniper Court and Juniper Street.	Street	\$72,500								\$72,500						
Design Jones Boulevard	Hire a consultant to design the reconstruction of Jones Boulevard, from St. Andrews to Forevergreen Road. Construction planned for FY 2014.	Street	\$200,000								\$200,000						
HWY 965 - Phase 2	Functional improvements to reduce congestion, delay, and accidents on Hwy 965. Add turn lanes, traffic signals, bicycle/pedestrian accommodations, sustainable bio-swales, infrastructure improvements, and aesthetic enhancements (see Master Plan).	Street	\$4,700,000								\$3,200,000		\$500,000	\$1,000,000			
Mehaffy Bridge Road (N. Front)	Asphalt reconstruction of Mehaffey Bridge Road. Improvements include a 36-ft road with wide shoulders, adding turn lanes at Cedar Springs and Jefferson Addition and installing a trail on west side of street.	Street	\$877,500								\$877,500						
Zenon Membrane Train Modules	Designation of funds annually for the replacement of the 12 membrane train modules in the MBR plant. The membranes have a life expectancy of 15-years.	Wastewater	\$76,800					\$76,800									
Forevergreen Road Water Main	Installation of water main of Forevergreen Road (development driven).	Water	\$400,000									\$400,000					
<b>Annual Total</b>			<b>\$8,068,800</b>	<b>\$137,000</b>	<b>\$0</b>	<b>\$445,000</b>	<b>\$0</b>	<b>\$76,800</b>	<b>\$0</b>	<b>\$4,400,000</b>	<b>\$1,000,000</b>	<b>\$400,000</b>	<b>\$500,000</b>	<b>\$1,000,000</b>	<b>\$110,000</b>		

**FY 2013** (July 1, 2012 - June 30, 2013)

**Funding Sources**

Project Name	Project Description	Department	Project Cost	Funding Sources										
				General	RUT	TIF	Water	Sewer	Storm Sewer	GO Bond	TIF Bond	Revenue Bond	State	Federal

**Notes:**

- Aquatic Center Capital Reserve Fund
- Anticipate receiving state aid
- Anticipate receiving federal aid

**FY 2014** (July 1, 2013 - June 30, 2014)

**Funding Sources**

Project Name	Project Description	Department	Project Cost	Funding Sources												
				General	RUT	TIF	Water	Sewer	Storm Sewer	GO Bond	TIF Bond	Revenue Bond	State	Federal	Other	
Ranshaw House Project	Renovation of the historic house located at 515 W. Penn Street to accommodate a history/welcome center.	Administration	\$250,000									\$150,000		\$100,000		
Park capital Projects Fund	Designation of funds annually for capital projects within the parks.	Parks	\$25,000	\$25,000												
Quail Ridge Shelter	Sewer and water hook up restrooms.	Parks	\$45,000									\$45,000				
Penn Meadows Shelters/Concessions	Install electric service to all park shelters. Construct new concession stand.	Parks	\$135,000									\$135,000				
Freedom Park Project	Construct fishing jetty, parking lot and trail (see Comprehensive Park Plan).	Parks	\$45,000									\$45,000				
Creekside Park	Construct shelter (see Comprehensive Park Plan).	Parks	\$20,000									\$20,000				
West Lakes	Construct fishing jetty (see Comprehensive Park Plan).	Parks	\$10,000									\$10,000				
Goose Lake Park	Construct fishing jetty (see Comprehensive Park Plan).	Parks	\$10,000									\$10,000				
Broadmoor Park	Install playground structure (see Comprehensive Park Plan).	Parks	\$70,000									\$70,000				
Skateboard Park	Construct skate park (no site identified at this time).	Parks	\$150,000									\$150,000				
Community Center	Install a tot lot playground.	Parks	\$45,000									\$45,000				
Zeller Street, Wide Sidewalks	Extra-wide sidewalk along Zeller Street, from Quail Ridge Park to HWY 965 (1,145 feet)	Parks	\$70,000	\$70,000												
Penn Street, Wide Sidewalks	Extra-wide sidewalk along Penn Street, from Stewart Street to Penn Meadows Parks (1,382 feet).	Parks	\$85,000	\$85,000												
Penn Street Trail	Construct trail on West Penn Street, from Jones Boulevard to I-380 (3,153 feet).	Parks	\$200,000									\$200,000				
Jones Boulevard (St. Andrews to Forevergreen)	Reconstruction of Jones Boulevard, from St. Andrews Drive to Forevergreen Road. Modern safety and ADA design standards including urban PCC pavement section, storm drainage system, and pedestrian/bicycle accommodations will be included.	Street	\$1,800,000								\$1,800,000					
Hauer Drive/Turner Circle	Reconstruct Hauer Drive and Turner Circle.	Street	\$450,000								\$450,000					
Juniper Street/Court	Reconstruct Juniper Court and Juniper Street.	Street	\$652,500								\$652,500					
Zenon Membrane Train Modules	Designation of funds annually for the replacement of the 12 membrane train modules in the MBR plant. The membranes have a life expectancy of 15-years.	Wastewater	\$76,800					\$76,800								
South Jones Water Main	Extend a 12" water main loop along Jones Boulevard.	Water	\$222,641									\$222,641				
<b>Annual Total</b>			<b>\$4,361,941</b>	<b>\$180,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$76,800</b>	<b>\$0</b>	<b>\$2,902,500</b>	<b>\$880,000</b>	<b>\$222,641</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	

**Notes:**

Anticipate receiving state grant funds for the project.

**City of North Liberty  
CIP Summary**

	<b>Total Project Cost</b>	<b>General</b>	<b>RUT</b>	<b>TIF</b>	<b>Water</b>	<b>Sewer</b>	<b>Storm Sewer</b>	<b>GO Bond</b>	<b>TIF Bond</b>	<b>Revenue Bond</b>	<b>State</b>	<b>Federal</b>	<b>Other</b>
FY 2010	\$8,757,544	\$151,568	\$25,767	\$30,000	\$175,284	\$189,531	\$75,000	\$3,592,000	\$2,575,000	\$0	\$100,000	\$1,477,500	\$365,894
FY 2011	\$11,638,300	\$221,000	\$145,000	\$250,000	\$65,000	\$264,800	\$0	\$5,424,500	\$2,000,000	\$0	\$0	\$0	\$3,268,000
FY 2012	\$6,880,780	\$264,480	\$0	\$425,000	\$0	\$115,800	\$0	\$5,950,500	\$0	\$0	\$0	\$0	\$125,000
FY 2013	\$8,068,800	\$137,000	\$0	\$445,000	\$0	\$76,800	\$0	\$4,400,000	\$1,000,000	\$400,000	\$500,000	\$1,000,000	\$110,000
FY 2014	\$4,361,941	\$180,000	\$0	\$0	\$0	\$76,800	\$0	\$2,902,500	\$880,000	\$222,641	\$100,000	\$0	\$0
<b>Five Year Total</b>	<b>\$39,707,365</b>	<b>\$954,048</b>	<b>\$170,767</b>	<b>\$1,150,000</b>	<b>\$240,284</b>	<b>\$723,731</b>	<b>\$75,000</b>	<b>\$22,269,500</b>	<b>\$6,455,000</b>	<b>\$622,641</b>	<b>\$700,000</b>	<b>\$2,477,500</b>	<b>\$3,868,894</b>

**Existing Debt Schedules**

Bond/Note Description Type of Bond/Note Issue Date	Community Center GO Bond April-96		Sewer Improvement TIF Bond January-98		Sewer Improvements (A) Revenue Bond March-98		Sewer Improvements (B) Revenue Bond March-98		Corporate Purpose TIF Bond June-00		Street Improvement Special Assessment August-00		Corporate Purpose TIF Bond May-01		Water Improvements Revenue Bond September-01		Corporate Purpose TIF Bond August-02		Corporate Purpose GO Bond September-03		Water Revenue Revenue Bond September-03					
	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount		
Year Ending																										
June 30																										
2010	4.85%	\$40,000	3.25%	\$52,000	3.25%	\$16,000	3.25%	\$186,000	5.50%	\$380,000	5.15%	\$11,000	4.30%	\$185,000	4.40%	\$25,000	3.40%	\$375,000	3.50%	\$200,000	3.50%	\$100,000				
2011	4.85%	\$40,000	3.25%	\$54,000	3.25%	\$17,000	3.25%	\$193,000					4.35%	\$195,000	4.50%	\$130,000	3.50%	\$390,000	3.90%	\$205,000						
2012	4.88%	\$40,000	3.25%	\$56,000	3.25%	\$18,000	3.25%	\$200,000							4.65%	\$135,000	3.60%	\$400,000	3.90%	\$220,000						
2013	4.90%	\$45,000	3.25%	\$58,000	3.25%	\$18,000	3.25%	\$208,000							4.75%	\$140,000			3.90%	\$235,000						
2014	4.95%	\$45,000	3.25%	\$60,000	3.25%	\$19,000	3.25%	\$217,000							4.85%	\$145,000			3.90%	\$210,000						
2015	5.00%	\$50,000	3.25%	\$63,000	3.25%	\$20,000	3.25%	\$225,000							4.95%	\$155,000			4.00%	\$215,000						
2016			3.25%	\$65,000	3.25%	\$21,000	3.25%	\$234,000							5.05%	\$160,000			4.10%	\$220,000						
2017			3.25%	\$68,000	3.25%	\$22,000	3.25%	\$243,000							5.10%	\$170,000			4.15%	\$225,000						
2018			3.25%	\$70,000	3.25%	\$23,000	3.25%	\$252,000							5.15%	\$180,000			4.25%	\$230,000						
2019					3.25%	\$24,000	3.25%	\$262,000							5.20%	\$190,000			4.35%	\$240,000						
2020															5.25%	\$200,000			4.40%	\$250,000						
2021															5.30%	\$210,000			4.45%	\$275,000						
2022																			4.45%	\$300,000						
2023																			4.50%	\$325,000						
2024																										
2025																										
2026																										
2027																										
2028																										
<b>TOTAL</b>		<b>\$260,000</b>		<b>\$546,000</b>		<b>\$198,000</b>		<b>\$2,220,000</b>		<b>\$380,000</b>		<b>\$11,000</b>		<b>\$380,000</b>		<b>\$1,840,000</b>		<b>\$1,165,000</b>		<b>\$3,350,000</b>		<b>\$100,000</b>				

Maytag Rebate TIF Bond May-04	Maytag Agreement Annual Appropriation May-04	Corporate Purpose TIF Bond August-04	JM Swank Rebate Annual Appropriation November-04	Heartland Rebate Annual Appropriation September-05	Corporate Purpose TIF Bond November-05	Sewer Improvements Revenue Bond April-06	Fire Pumper/Tanker GO Bond May-06	Water Storage Revenue Bond May-06	2007 Projects TIF Bond August-07	Well Improvements GO Bond November-07
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Year Ending	Maytag Rebate TIF Bond May-04		Maytag Agreement Annual Appropriation May-04		Corporate Purpose TIF Bond August-04		JM Swank Rebate Annual Appropriation November-04		Heartland Rebate Annual Appropriation September-05		Corporate Purpose TIF Bond November-05		Sewer Improvements Revenue Bond April-06		Fire Pumper/Tanker GO Bond May-06		Water Storage Revenue Bond May-06		2007 Projects TIF Bond August-07		Well Improvements GO Bond November-07			
	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
June 30																								
2010		\$100,000			3.00%	\$155,000		\$57,488		\$75,000	3.45%	\$385,000	4.25%	\$75,000	3.60%	\$50,000	4.38%	\$65,000	4.00%	\$315,000	3.50%	\$50,000		
2011				\$250,000	3.25%	\$160,000		\$57,488		\$75,000	3.45%	\$400,000	4.25%	\$75,000	3.65%	\$55,000	4.38%	\$65,000	4.00%	\$325,000	3.55%	\$50,000		
2012				\$275,000	3.35%	\$165,000		\$57,488		\$75,000	3.45%	\$410,000	4.25%	\$80,000	3.65%	\$55,000	4.38%	\$70,000	4.00%	\$345,000	3.60%	\$50,000		
2013				\$275,000	3.45%	\$175,000		\$57,488		\$75,000	3.45%	\$430,000	4.25%	\$85,000	3.70%	\$60,000	4.38%	\$75,000	4.00%	\$360,000	3.63%	\$55,000		
2014				\$300,000	3.60%	\$180,000		\$57,488		\$75,000	3.45%	\$445,000	4.25%	\$85,000	3.70%	\$60,000	4.38%	\$75,000	4.00%	\$370,000	3.65%	\$55,000		
2015				\$300,000				\$57,488		\$75,000	3.50%	\$460,000	4.25%	\$90,000	3.75%	\$60,000	4.38%	\$80,000	4.00%	\$385,000	3.70%	\$60,000		
2016				\$300,000				\$57,488		\$75,000			4.25%	\$95,000	3.80%	\$65,000	4.38%	\$80,000	4.00%	\$400,000	3.75%	\$60,000		
2017								\$57,488		\$75,000			4.25%	\$100,000	3.85%	\$70,000	4.38%	\$85,000	4.00%	\$420,000	3.80%	\$65,000		
2018										\$75,000			4.30%	\$105,000			4.38%	\$90,000			3.85%	\$65,000		
2019													4.30%	\$110,000			4.38%	\$95,000			3.90%	\$70,000		
2020													4.30%	\$115,000			4.38%	\$95,000			4.00%	\$75,000		
2021													4.35%	\$120,000			4.38%	\$100,000			4.05%	\$75,000		
2022													4.40%	\$125,000			4.38%	\$105,000			4.10%	\$80,000		
2023													4.45%	\$130,000			4.38%	\$110,000						
2024													4.50%	\$135,000			4.38%	\$115,000						
2025													4.55%	\$145,000			4.38%	\$120,000						
2026																	4.38%	\$125,000						
2027																								
2028																								
<b>TOTAL</b>		<b>\$100,000</b>		<b>\$1,700,000</b>		<b>\$835,000</b>		<b>\$459,904</b>		<b>\$675,000</b>		<b>\$2,530,000</b>		<b>\$1,670,000</b>		<b>\$475,000</b>		<b>\$1,550,000</b>		<b>\$2,920,000</b>		<b>\$810,000</b>		

**Existing Debt Schedules**

Bond/Note Description Type of Bond/Note Issue Date	WWTP Project Revenue Bond December-07	NL Hospitality Annual Appropriation December-07	Energy Mizer Annual Appropriation December-07	WWTP Project^ Revenue Bond July-08	2008B Projects GO/TIF/RUT Bond* June-08	WW Projects Revenue Bond August-08	ASR Well Revenue Bond August-08	Annual Debt Reduction	Annual GO Debt Reduction							
Year Ending	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Annual Debt Reduction	Annual GO Debt Reduction
June 30																
2010	3.25%	\$89,000		\$60,000		\$5,000	3.25%	\$125,000	2.50%	\$165,000	2.75%	\$100,000	2.75%	\$130,000	\$3,571,488	\$314,750
2011	3.25%	\$96,000		\$60,000		\$5,000	3.25%	\$126,000	2.80%	\$190,000	3.00%	\$100,000	3.00%	\$135,000	\$3,448,488	\$328,500
2012	3.25%	\$98,000		\$60,000		\$5,000	3.25%	\$130,000	3.00%	\$200,000	3.20%	\$100,000	3.20%	\$140,000	\$3,384,488	\$345,000
2013	3.25%	\$100,000		\$60,000			3.25%	\$134,000	3.15%	\$210,000	3.40%	\$100,000	3.40%	\$145,000	\$3,100,488	\$371,500
2014	3.25%	\$106,000					3.25%	\$138,000	3.25%	\$220,000	3.60%	\$100,000	3.60%	\$150,000	\$3,112,488	\$348,000
2015	3.25%	\$108,000					3.25%	\$143,000	3.40%	\$225,000	3.75%	\$100,000	3.75%	\$155,000	\$3,026,488	\$358,750
2016	3.25%	\$111,000					3.25%	\$147,000	3.60%	\$235,000	3.90%	\$105,000	3.90%	\$160,000	\$2,590,488	\$320,250
2017	3.25%	\$114,000					3.25%	\$152,000	3.75%	\$245,000	4.00%	\$105,000	4.00%	\$165,000	\$2,381,488	\$331,750
2018	3.25%	\$117,000					3.25%	\$157,000	3.95%	\$250,000	4.10%	\$110,000	4.10%	\$175,000	\$1,899,000	\$267,500
2019	3.25%	\$121,000					3.25%	\$162,000			4.20%	\$115,000	4.20%	\$180,000	\$1,569,000	\$240,000
2020	3.25%	\$416,000					3.25%	\$167,000			4.25%	\$120,000	4.25%	\$190,000	\$1,628,000	\$250,000
2021	3.25%	\$430,000					3.25%	\$173,000			4.30%	\$125,000	4.30%	\$200,000	\$1,708,000	\$275,000
2022	3.25%	\$444,000					3.25%	\$178,000			4.35%	\$130,000	4.35%	\$210,000	\$1,572,000	\$300,000
2023	3.25%	\$459,000					3.25%	\$184,000			4.40%	\$140,000	4.40%	\$215,000	\$1,563,000	\$325,000
2024	3.25%	\$475,000					3.25%	\$190,000						\$915,000	\$0	
2025	3.25%	\$486,000					3.25%	\$196,000						\$947,000	\$0	
2026	3.25%	\$654,000					3.25%	\$203,000						\$982,000	\$0	
2027	3.25%	\$675,000					3.25%	\$209,000						\$884,000	\$0	
2028							3.25%	\$216,000						\$216,000	\$0	
<b>TOTAL</b>		<b>\$5,099,000</b>		<b>\$240,000</b>		<b>\$15,000</b>		<b>\$3,130,000</b>		<b>\$1,940,000</b>		<b>\$1,550,000</b>		<b>\$2,350,000</b>		

^ Amortization schedule not yet finalized.

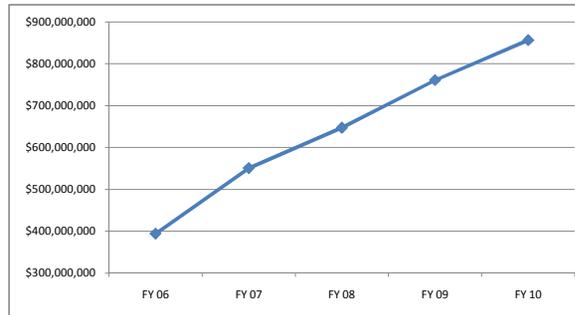
\* GO = 15%, TIF = 78%, RUT = 7%

**Bond Capacity Summary and Projections**

	FY 2010 (Without Projects)	FY 2010 (With Projects)
Assessed Value	\$856,270,647	\$856,270,647
Bond Capacity	\$42,813,532	\$42,813,532
GO Bonds	\$15,691,000	\$15,691,000
Annual Appropriations	\$197,488	\$197,488
New GO Projects		\$6,167,000
<b>Total GO</b>	<b>\$15,888,488</b>	<b>\$22,055,488</b>
<b>Used Capacity</b>	<b>37%</b>	<b>52%</b>
Remaining Capacity	63%	48%
Revenue Bonds	\$19,707,000	\$19,582,000
Special Assessment Bonds	\$11,000	\$11,000
<b>Total Outstanding Debt</b>	<b>\$35,606,488</b>	<b>\$41,648,488</b>

**History of Assessed Value**

Year	Value	% Increase
FY 06	\$394,341,923	-
FY 07	\$550,981,802	39.72%
FY 08	\$647,194,759	17.46%
FY 09	\$760,841,527	17.56%
FY 10	\$856,270,647	12.54%



# 52-485

## Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2009 - ENDING JUNE 30, 2010

The City of: North Liberty County Name: JOHNSON Date Budget Adopted: 04/14/09  
(Date) xxxxxxxx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

319/626-5700  
Telephone Number

\_\_\_\_\_  
Signature

County Auditor Date Stamp		January 1, 2008 Property Valuations				Last Official Census
		With Gas & Electric		Without Gas & Electric		
Regular	2a	451,758,007		449,509,025		7,224
<b>DEBT SERVICE</b>	3a	495,410,906		493,161,924		
Ag Land	4a	1,833,060				

### TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 3,659,240	3,641,023	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7 58,550	58,256	45 0.12960
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	Amt Nec	Joint city-county building lease	12	0	50 0
12(16)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(18)	Amt Nec	Liability, property & self insurance costs	14 100,000	99,503	52 0.22136
12(22)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(17)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(19)	1.00000	City Emergency Medical District	463	0	466 0
12(21)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
<b>Total General Fund Regular Levies (5 thru 24)</b>			25 3,817,790	3,798,782	
384.1	3.00375	Ag Land	26 5,506	5,506	63 3.00375
<b>Total General Fund Tax Levies (25 + 26)</b>			27 3,823,296	3,804,288	Do Not Add
Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28 0	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30 401,153	399,156	0.88798
	Amt Nec	Other Employee Benefits	31 271,463	270,112	0.60090
<b>Total Employee Benefit Levies (29,30,31)</b>			32 672,616	669,269	65 1.48889
<b>Sub Total Special Revenue Levies (28+32)</b>			33 672,616	669,269	
Valuation					
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)		0	66 0
	SSMID 2 (A)	(B)		0	67 0
	SSMID 3 (A)	(B)		0	68 0
	SSMID 4 (A)	(B)		0	69 0
	SSMID 5 (A)	(B)		0	565 0
	SSMID 6 (A)	(B)		0	566 0
<b>Total SSMID (34 thru 37)</b>			38 0	0	Do Not Add
<b>Total Special Revenue Levies (33+38)</b>			39 672,616	669,269	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 480,588	478,407	70 0.97008
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
<b>Total Property Taxes (27+39+40+41)</b>			42 4,976,500	4,951,964	72 10.90993

### COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets submitted that **DO NOT** meet the following criteria are not legal documents and will be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, and notarized, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

# 10 Year Tax Rate Comparison

Year	Tax Rate
2001	\$8.95
2002	\$9.10
2003	\$9.09
2004	\$10.25
2005	\$10.25
2006	\$10.15
2007	\$10.16
2008	\$10.97
2009	\$11.34
2010	\$10.91



## Tax Levy Report

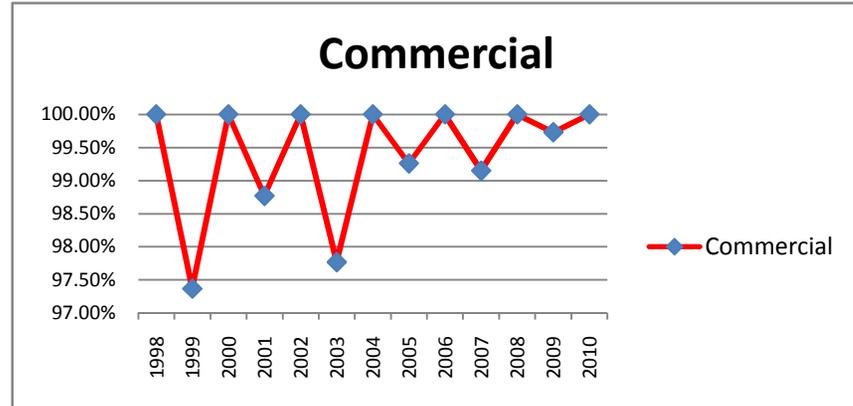
Purpose	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	Difference From Previous Year
General Fund	\$8.10000	\$8.10000	\$8.10000	\$8.10000	\$8.10000	\$0.00000
Insurance	\$0.00000	\$0.18741	\$0.00000	\$0.32471	\$0.22136	(\$0.10335)
Transit Levy	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.12960	\$0.12960
Trust & Agency	\$0.65561	\$0.57226	\$1.88726	\$1.69338	\$1.48889	(\$0.20449)
Emergency	\$0.00000	\$0.00000	\$0.00000	\$0.16337	\$0.00000	(\$0.16337)
Debt Service	\$1.39955	\$1.29550	\$0.97873	\$1.05585	\$0.97008	(\$0.08577)
<b>Total City Tax Levy</b>	<b>\$10.15516</b>	<b>\$10.15517</b>	<b>\$10.96599</b>	<b>\$11.33731</b>	<b>\$10.90993</b>	<b>(\$0.42738)</b>

## Summary and Comparisons of Annual Tax Assessments

FY 2010									
Residential Property					Commercial Property				
Assessed Value	\$100,000	\$200,000	\$300,000	\$400,000	Assessed Value	\$100,000	\$200,000	\$400,000	\$600,000
Rollback	45.59%	45.59%	45.59%	45.59%	Rollback	100.00%	100.00%	100.00%	100.00%
Tax Rate	\$10.91	\$10.91	\$10.91	\$10.91	Tax Rate	\$10.91	\$10.91	\$10.91	\$10.91
Total City Taxes Paid	\$497.38	\$994.77	\$1,492.15	\$1,989.53	Total City Taxes Paid	\$1,090.99	\$2,181.99	\$4,363.97	\$6,545.96
<b>Difference from Previous Year</b>	<b>(\$2.36)</b>	<b>(\$4.73)</b>	<b>(\$7.09)</b>	<b>(\$9.46)</b>	<b>(\$39.68)</b>	<b>(\$79.35)</b>	<b>(\$158.71)</b>	<b>(\$238.06)</b>	
FY 2009									
Residential Property					Commercial Property				
Assessed Value	\$100,000	\$200,000	\$300,000	\$400,000	Assessed Value	\$100,000	\$200,000	\$400,000	\$600,000
Rollback	44.08%	44.08%	44.08%	44.08%	Rollback	99.73%	99.73%	99.73%	99.73%
Tax Rate	\$11.34	\$11.34	\$11.34	\$11.34	Tax Rate	\$11.34	\$11.34	\$11.34	\$11.34
Total City Taxes Paid	\$499.75	\$999.50	\$1,499.25	\$1,998.99	Total City Taxes Paid	\$1,130.67	\$2,261.34	\$4,522.68	\$6,784.02
<b>Difference from Previous Year</b>	<b>\$0.14</b>	<b>\$0.28</b>	<b>\$0.41</b>	<b>\$0.55</b>	<b>\$34.07</b>	<b>\$68.14</b>	<b>\$136.28</b>	<b>\$204.43</b>	
FY 2008									
Residential Property					Commercial Property				
Assessed Value	\$100,000	\$200,000	\$300,000	\$400,000	Assessed Value	\$100,000	\$200,000	\$400,000	\$600,000
Rollback	45.56%	45.56%	45.56%	45.56%	Rollback	100.00%	100.00%	100.00%	100.00%
Tax Rate	\$10.97	\$10.97	\$10.97	\$10.97	Tax Rate	\$10.97	\$10.97	\$10.97	\$10.97
Total City Taxes Paid	\$499.61	\$999.22	\$1,498.83	\$1,998.44	Total City Taxes Paid	\$1,096.60	\$2,193.20	\$4,386.40	\$6,579.59

## Property Tax Roll Back Comparison

Year	Residential	Commercial	Agriculture	Industrial
1998	58.83%	100.00%	100.00%	100.00%
1999	54.91%	97.37%	96.42%	100.00%
2000	56.48%	100.00%	100.00%	100.00%
2001	54.85%	98.77%	96.34%	100.00%
2002	56.27%	100.00%	100.00%	100.00%
2003	51.67%	97.77%	100.00%	100.00%
2004	51.39%	100.00%	100.00%	100.00%
2005	48.46%	99.26%	100.00%	100.00%
2006	47.96%	100.00%	100.00%	100.00%
2007	45.99%	99.15%	100.00%	100.00%
2008	45.56%	100.00%	100.00%	100.00%
2009	44.08%	99.73%	90.10%	100.00%
2010	45.59%	100.00%	93.86%	100.00%

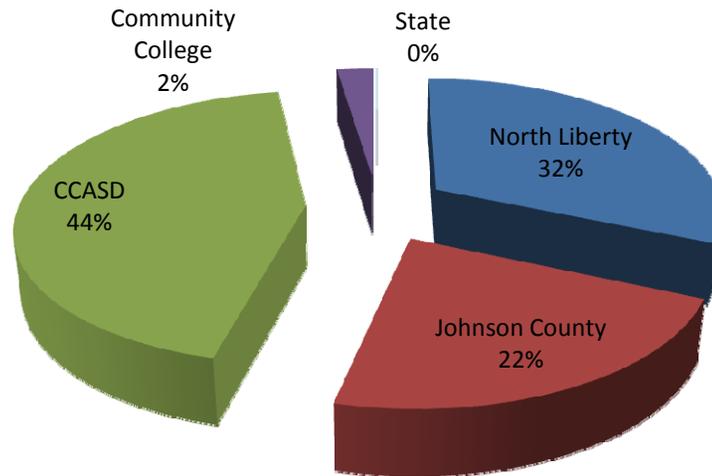


**Breakdown of Property Taxes Paid for a North Liberty Home or Business  
Fiscal Year 2009**

**Clear Creek Amana School District**

North Liberty	\$11.33731
Johnson County	\$8.03236
CCASD	\$15.79090
Community College	\$0.85161
State	\$0.00350
	<hr/>
	\$36.01568

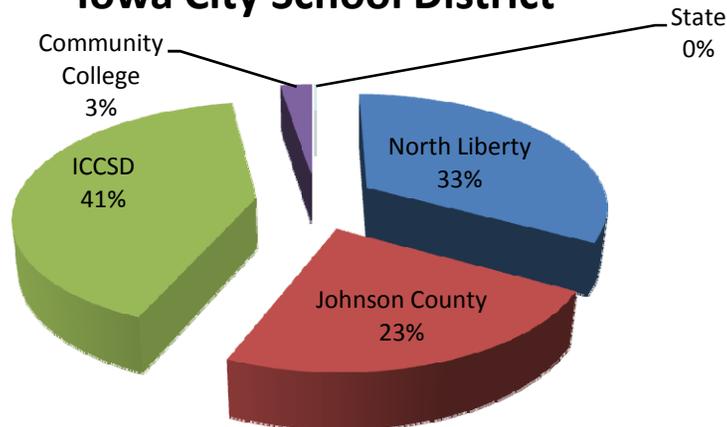
**Clear Creek Amana School District**



**Iowa City School District**

North Liberty	\$11.33731
Johnson County	\$8.03236
ICCSA	\$14.19219
Community College	\$0.85161
State	\$0.00350
	<hr/>
	\$34.41697

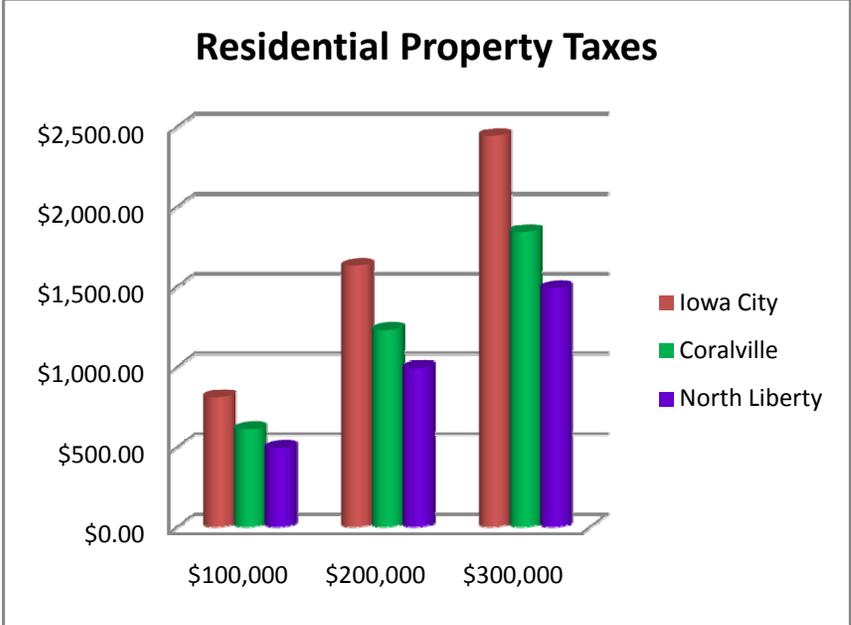
**Iowa City School District**



**Comparison of City Taxes Paid in Neighboring Communities**

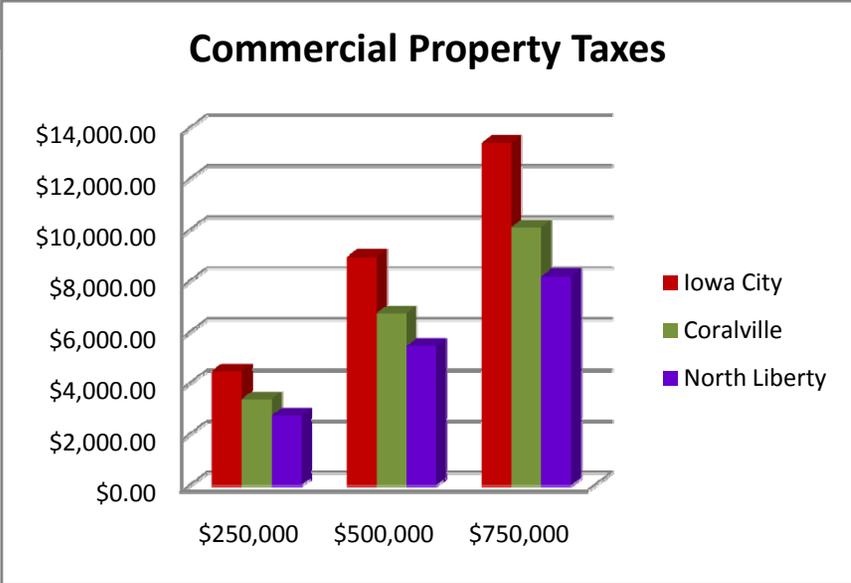
**Residential Property Taxes**

	<i>Building Value</i>			
	<b>FY 10 Proposed Tax Rate</b>	<b>\$100,000</b>	<b>\$200,000</b>	<b>\$300,000</b>
Iowa City	\$17.877	\$815.01	\$1,630.02	\$2,445.04
Coralville	\$13.477	\$614.42	\$1,228.83	\$1,843.25
North Liberty	\$10.909	\$497.34	\$994.68	\$1,492.02



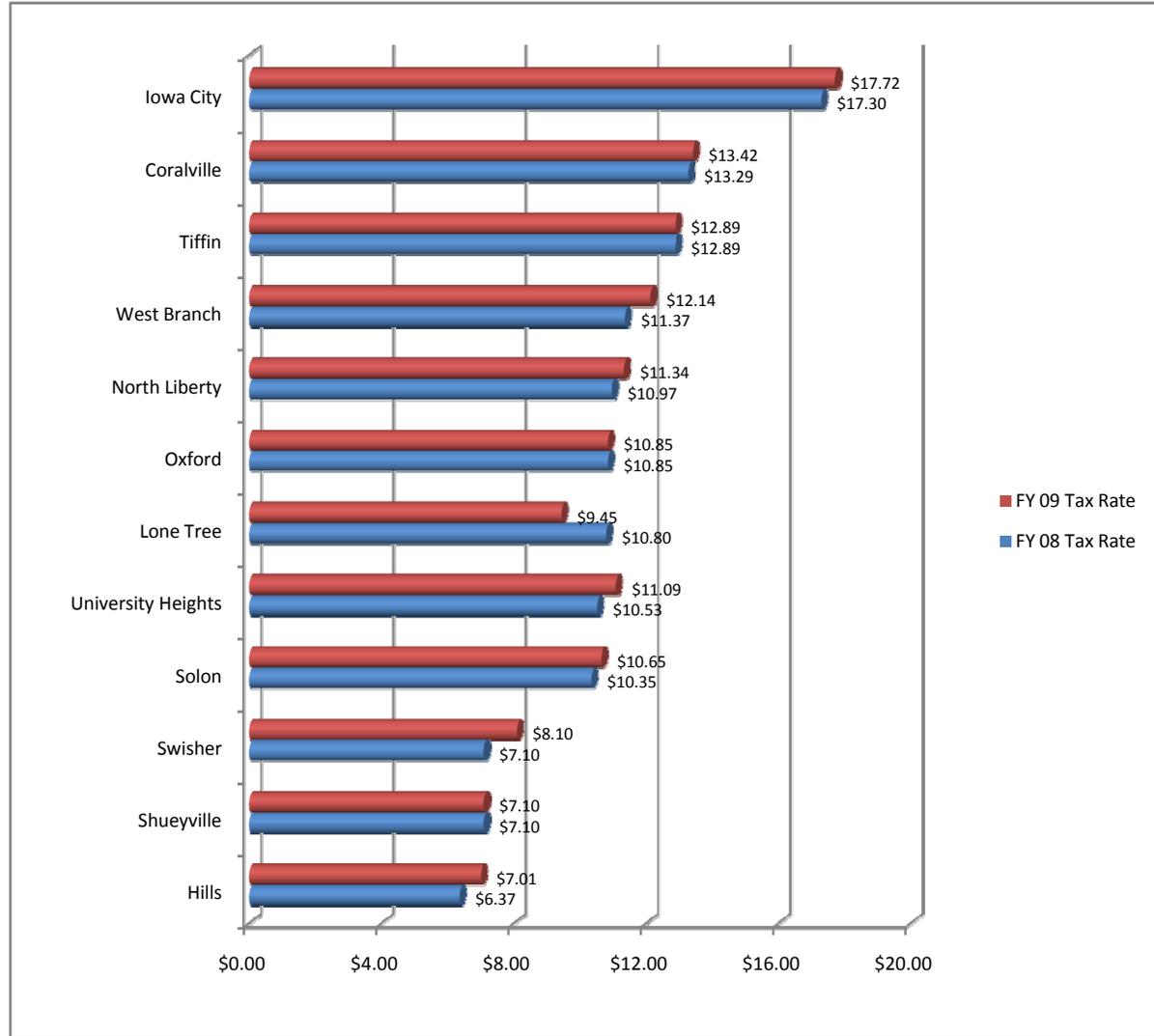
**Commercial Property Taxes**

	<i>Building Value</i>			
	<b>FY 10 Proposed Tax Rate</b>	<b>\$250,000</b>	<b>\$500,000</b>	<b>\$750,000</b>
Iowa City	\$17.877	\$4,469.25	\$8,938.50	\$13,407.75
Coralville	\$13.477	\$3,369.25	\$6,738.50	\$10,107.75
North Liberty	\$10.909	\$2,727.25	\$5,454.50	\$8,181.75



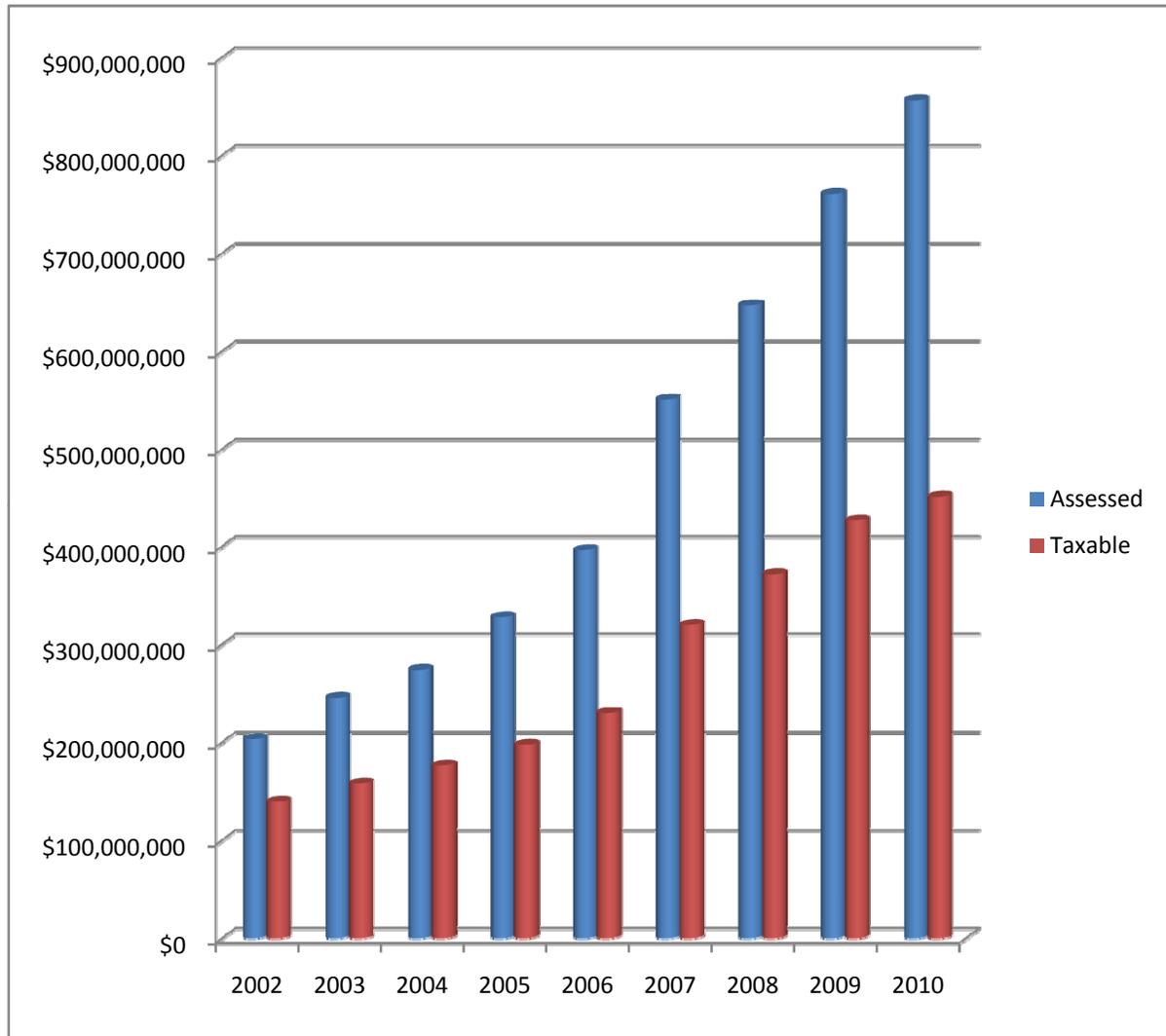
## Johnson County Municipal Tax Rate Comparisons

City	FY 08 Tax Rate	FY 09 Tax Rate
Hills	\$6.37	\$7.01
Shueyville	\$7.10	\$7.10
Swisher	\$7.10	\$8.10
Solon	\$10.35	\$10.65
University Heights	\$10.53	\$11.09
Lone Tree	\$10.80	\$9.45
Oxford	\$10.85	\$10.85
North Liberty	\$10.97	\$11.34
West Branch	\$11.37	\$12.14
Tiffin	\$12.89	\$12.89
Coralville	\$13.29	\$13.42
Iowa City	\$17.30	\$17.72



## Land Valuation History

Year	Assessed	Taxable
2002	\$203,447,866	\$139,532,217
2003	\$245,676,942	\$158,015,506
2004	\$274,334,530	\$176,420,181
2005	\$327,960,510	\$197,709,114
2006	\$396,341,923	\$230,183,960
2007	\$550,981,802	\$319,975,636
2008	\$647,194,759	\$371,762,705
2009	\$760,841,627	\$426,594,648
2010	\$856,270,647	\$451,758,007



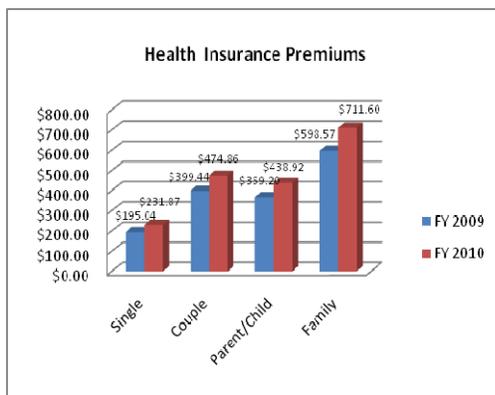


# City of North Liberty

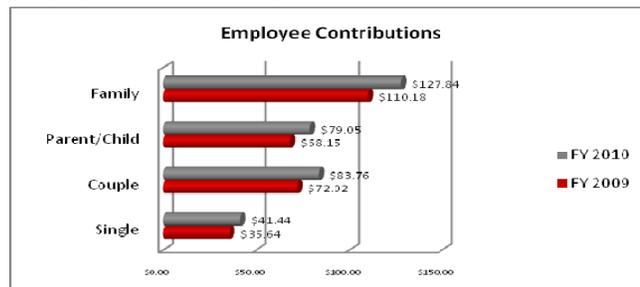
## Budget Summary – Fiscal Year 2010

### WAGES & BENEFITS

The budget includes a 2% cost of living increase for all full time employees. Some employees will receive a longevity increase this year, as outlined in the Compensation Study. This is the last year for longevity increases. Part time employees will receive a cost of living increase as well.



We have been informed by Wellmark that our health insurance rates will be increasing by 18.8% this year. Last year, because we jumped up in group size, we did not have an increase in premiums. In visiting with other local government entities, premium increases are ranging from 10% to 20%. Full time employees who receive health benefits pay for 15% of the premium.



### STAFFING LEVELS

The budget includes the following new positions:

- An office assistant in the Police Department. The office assistant will help with scheduling, filing, answering phone calls and assisting walk-in patrons.
- Site Supervisor at the Recreation Center. This person will help supervise programs at the Recreation Center and at offsite locations. Some of the programs include flag football, basketball, soccer and programs offered at North Bend Elementary. Currently, these programs are being supervised by part time staff. While that has worked in the past, as these programs increase in size and number, we need to have consistency in staffing to ensure quality programs. Adding this position will eliminate some part time help and, financially, will have less of an impact as a full time person.

This budget allocates \$4.776 million in salaries for full and part time staff. This number represents 66% of our total operating budget (excluding capital projects). Of the 4.77 million in salaries, \$3.808 million is paid by the general fund, which is equivalent to 58% of the total general fund budget.

## SERVICE & COMMUNITY ORGANIZATIONS

This budget allows for contributions to the following service and community organizations:

<b>Organization/Agency</b>	<b>FY 08</b>	<b>FY 09</b>	<b>FY 10</b>
Family Resource Center	\$33,500	\$36,850	\$36,850
NL Food and Clothing Pantry	\$5,000	\$8,000	\$11,000
Johnson Co. Housing Trust Fund	\$8,000	\$8,000	\$8,000
Big Brothers Big Sisters	\$2,000	\$1,000	\$1,000
Youth Employment Program	\$4,000	\$4,000	\$4,000
Blues & Barbeque	\$5,000	\$5,000	\$5,000
NL Development	\$0	\$500	\$500
IC Area Development	\$15,000	\$15,000	\$15,000
Priority One	\$7,000	\$7,000	\$7,000
Convention & Visitors Bureau	\$0	\$0	\$10,000
<b>Total Contributions</b>	<b>\$79,500</b>	<b>\$85,350</b>	<b>\$98,350</b>

## EQUIPMENT PURCHASES

The following equipment will be purchased in fiscal year 2010:

<b>Department</b>	<b>Equipment</b>	<b>Cost</b>
Fire	Rescue Truck	\$250,000
Police	Cars (2)	\$39,000
Parks	Mowers (3)	\$24,000
Parks	Snow Plow	\$7,000
Parks	Electrostatic Precipitator	\$5,000
Recreation	Diving Boards/Concession Equipment	\$14,000
Streets	Disc Mower	\$9,500
Telecommunications	Council Equipment/HD Camera	\$24,850
Recreation	Van	\$25,000
Wastewater	Truck	\$32,000
		<b>\$430,350</b>

## FUND BALANCES

A general rule of thumb is to try and keep a 25% reserve in the major fund balances. As indicated on the "Fund Balance Projections" spreadsheet, we have several funds that do not have a 25% reserve. The two funds that are of concern are the general fund and the road use tax fund.

In the current year, we are projecting a \$68,000 surplus in the general fund. The approved budget has a surplus of \$328,000. If approved, we would increase our general fund reserve to approximately \$830,971 or 13% of expenditures. While we are making great strides to increase our fund balance, over the next several years, we need to continue to make a solid effort in establishing a stronger reserve.

When the new census data comes out, the road use tax fund will see some relief. This fund receives money from the state, based on a per capita formula. When the new numbers are released, we should see a substantial increase in revenues. Until then, we need to closely monitor this fund. The good news is that we will start receiving some additional RUT money this year, due to the TIME-21 bill that was passed last legislative session. While the first year's funding stream will be minimal, over the course of the next few years this money should be able to help fund some of our Street Department needs.

## **CAPITAL PROJECTS**

The CIP for FY 2010 outlines \$8.757 million in projects. As budgeted, of the nearly \$8.8 million in projects, \$6.167 million would be funded with GO and/or TIF bonds, \$1 million would be paid for with cash on hand and we are hopeful that \$1.577 million would come in the form of state and/or federal grants.

Major projects include:

- Reconstruction of Forevergreen Road.
- Phase 1 of HWY 965 project.
- The purchase of land for a new City Hall.
- Design work for a new City Hall, the Library Addition and two street projects for next year.
- The purchase of a Fire Rescue Truck.
- Paint Water Tower #2.
- Develop Cornerstone Nature Area.
- Installing generators at two lift stations.

For a complete list of capital projects, refer to the "Capital Improvement Plan".

## **DEBT**

With the capital projects proposed in the FY 10 budget, we would have a total general obligation (GO) debt of \$22 million or 51% of our bonding capacity. In addition, we will have \$19,582,000 in revenue debt and \$11,000 in special assessment debt. In total, in FY 10 we would have \$41.6 million in debt. For additional information, please refer to the "Existing Debt Schedules" spreadsheet.

## **TAX RATE**

The tax rate for fiscal year 2010 is \$10.91/\$1,000 of valuation, \$0.43 less than last year's rate.

## **CONCLUSION**

Despite the current national economic situation, the City of North Liberty is in good financial shape. Our tax base continues to grow at a rapid pace, which gives us an advantage over many communities our size. The growth of our tax base allows us to preserve and add services, which benefits our quality of life in North Liberty. Additionally, our growth allows us to maintain a reasonable tax rate.

Over the course of the next few years, we should continue to work hard at building our cash reserves, especially in our general fund. Moreover, it will be imperative to work with state and federal officials to try and obtain financial assistance for infrastructure projects. Leveraging federal and state dollars with local money will allow us to accomplish our projects quicker and with less burden to our residents.

Our department heads continue to work diligently to provide a variety of quality services while presenting responsible budgets. The budget maintains all of the existing services, increases our fund balances and capital reserves and maintains the property tax levy at a lower rate than last year.